

Exhibit 7A to 11/21/14 Gottesdiener Declaration

*Johnson, et al. v. Meriter Health Services Employee Retirement Plan, et al.,*  
3:10-cv-00426-wmc

## **Invoices**

**LDP Consulting & Design,  
Trailcrest Capital Advisors, LLC**

# **LDP Consulting & Design**

Larry Deutsch's Penguin Consulting & Design

# Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
6/1/2010	1054

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Hours	Rate	Amount
05/16/10	Call w EG to discuss Meriter-related questions; review of Meriter 5500s and Plan docs	2	300.00	600.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
6/1/2010	1054

## Bill To

Gottesdiener Law Firm, PLLC  
Eli Gottesdiener  
498 7th Street  
Brooklyn, NY 11215

Due Date
6/1/2010

Description	Hours	Rate	Amount
Meriter Consulting - May 16, 2010	2	300.00	600.00
<b>Total</b>			\$600.00

## Larry Deutsch's Penguin Consulting & Design

## Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
8/6/2010	1069

Bill To  
Gottesdiener Law Firm, PLLC  
Eli Gottesdiener  
498 7th Street  
Brooklyn, NY 11215

Due Date
8/6/2010

Description	Hours	Rate	Amount
Meriter Actuarial Consulting - July 15, 2010	8	300.00	2,400.00
Meriter Actuarial Consulting - July 16, 2010	8	300.00	2,400.00
Meriter Actuarial Consulting - July 17, 2010	2	300.00	600.00
Meriter Actuarial Consulting - July 20, 2010	4	300.00	1,200.00
Meriter Actuarial Consulting - July 21, 2010	4	300.00	1,200.00
Meriter Actuarial Consulting - July 23, 2010	2	300.00	600.00
Meriter Actuarial Consulting - July 27, 2010	5	300.00	1,500.00
Meriter Actuarial Consulting - July 28, 2010	9	300.00	2,700.00
Meriter Actuarial Consulting - July 29, 2010	4	300.00	1,200.00
Meriter Actuarial Consulting - July 30, 2010	4	300.00	1,200.00
Meriter Actuarial Consulting - July 31, 2010	1	300.00	300.00
Meriter Actuarial Consulting - August 1, 2010	7	300.00	2,100.00
Meriter Actuarial Consulting - August 2, 2010	5	300.00	1,500.00
<b>Total</b>			<b>\$18,900.00</b>

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
8/6/2010	1069

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Hours	Rate	Amount
07/15/10	Call w EG re Meriter Plans, complaint; call w SDC to discuss plan provisions	8	300.00	2,400.00
07/16/10	Reviewed/analyzed Meriter Plans, Meriter SPD, Participant brochure	8	300.00	2,400.00
07/17/10	Call w EG re Meriter Plans, Meriter SPD, Participant brochure, complaint	2	300.00	600.00
07/20/10	Reviewed/edited/commented on outline of Complaint	4	300.00	1,200.00
07/21/10	Reviewed/edited/commented on outline of Complaint	4	300.00	1,200.00
07/23/10	Call w EG re Meriter Data summary, complaint	2	300.00	600.00
07/27/10	Reviewed/analyzed Meriter calculations; call w SDC re Meriter issues and calculations	5	300.00	1,500.00
07/28/10	Reviewed/analyzed Meriter calculations	9	300.00	2,700.00
07/29/10	Call w EG re damages, Boyd calculations	4	300.00	1,200.00
07/30/10	Reviewed/edited/commented on Complaint	4	300.00	1,200.00
07/31/10	Call w EG re Complaint	1	300.00	300.00
08/01/10	Call w EG re 417(e) violation; reviewed/revised Complaint	7	300.00	2,100.00
08/02/10	Call w EG re edits to Complaint, Meriter claims	5	300.00	1,500.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
8/31/2010	1080

**Bill To**

Gottesdiener Law Firm, PLLC  
Eli Gottesdiener  
498 7th Street  
Brooklyn, NY 11215

**Due Date**

8/31/2010

Description	Hours	Rate	Amount
Meriter actuarial consulting - August 11, 2010	8	300.00	2,400.00
<b>Total</b>			\$2,400.00

Larry Deutsch's Penguin Consulting & Design

# Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
8/31/2010	1080

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Hours	Rate	Amount
08/11/10	Edited/commented on Amended Complaint	8	300.00	2,400.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
12/31/2010	1115

**Bill To**

Gottesdiener Law Firm, PLLC  
Eli Gottesdiener  
498 7th Street  
Brooklyn, NY 11215

Terms	Due Date
Due on receipt	12/31/2010

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter Actuarial Consulting - December 7, 2010	10	300.00	3,000.00
Actuarial Consulting	Meriter Actuarial Consulting - December 8, 2010	15	300.00	4,500.00
Actuarial Consulting	Meriter Actuarial Consulting - December 9, 2010	10	300.00	3,000.00
Actuarial Consulting	Meriter Actuarial Consulting - December 10, 2010	10	300.00	3,000.00
Actuarial Consulting	Meriter Actuarial Consulting - December 13, 2010	4	300.00	1,200.00
Actuarial Consulting	Meriter Actuarial Consulting - December 14, 2010	3	300.00	900.00
Actuarial Consulting	Meriter Actuarial Consulting - December 23, 2010	8	300.00	2,400.00
				<b>Total</b>
				<b>\$18,000.00</b>

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
12/31/2010	1115

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
12/07/10	Reviewed/mailed w EG re Amended Complaint	10	300.00	3,000.00
12/08/10	Reviewed/edited/commented on Amended Complaint	15	300.00	4,500.00
12/09/10	Reviewed/edited/commented on Amended Complaint	10	300.00	3,000.00
12/10/10	Reviewed/edited/commented on Amended Complaint	10	300.00	3,000.00
12/13/10	Reviewed/edited/commented on Amended Complaint	4	300.00	1,200.00
12/14/10	Reviewed/edited/commented on Amended Complaint	3	300.00	900.00
12/23/10	Reviewed/edited/commented on Amended Complaint, reviewed Meriter claims	8	300.00	2,400.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
2/1/2011	1119

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	2/1/2011

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter Consulting-- January 10, 2011	5	300.00	1,500.00
Actuarial Consulting	Meriter Consulting-- January 14, 2011	1	300.00	300.00
			<b>Total</b>	\$1,800.00

Larry Deutsch's Penguin Consulting & Design

# Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
2/1/2011	1119

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
01/10/11	Call w EG re RPF No. 1	5	300.00	1,500.00
01/14/11	Call w EG re Rule 26(f) Prelim Pretrial Report	1	300.00	300.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
3/4/2011	1127

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	3/4/2011

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter Actuarial Consulting -- February 14,2011	2	300.00	600.00
Actuarial Consulting	Meriter Actuarial Consulting -- February 15,2011	2	300.00	600.00
Actuarial Consulting	Meriter Actuarial Consulting -- February 28,2011	4	300.00	1,200.00
Actuarial Consulting	Meriter Actuarial Consulting -- March 1, 2011	2	300.00	600.00
Actuarial Consulting	Meriter Actuarial Consulting -- March 2,2011	1	300.00	300.00
				<b>Total</b> \$3,300.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
3/4/2011	1127

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
02/14/11	Reviewed/analyzed indexing rate, asset allocation; call w EG re same	2	300.00	600.00
02/15/11	Reviewed/analyzed/commented on indexing rate	2	300.00	600.00
02/28/11	Call w EG re RPF No. 2	4	300.00	1,200.00
03/01/11	Call w SDC re preparation of RFP 2 re participant data	2	300.00	600.00
03/02/11	Analyzed/edited RFP 2; call w EG re same	1	300.00	300.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
4/20/2011	1136

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	4/20/2011

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - March 17, 2011	1	300.00	300.00
Actuarial Consulting	Meriter - March 18, 2011	4	300.00	1,200.00
Actuarial Consulting	Meriter - March 22, 2011	1	300.00	300.00
Actuarial Consulting	Meriter - March 23, 2011	1	300.00	300.00
Actuarial Consulting	Meriter - April 4, 2011	7	300.00	2,100.00
Actuarial Consulting	Meriter - April 5, 2011	6	300.00	1,800.00
Actuarial Consulting	Meriter - April 6, 2011	10	300.00	3,000.00
Actuarial Consulting	Meriter - April 7, 2011	11	300.00	3,300.00
<b>Total</b>				\$12,300.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
4/20/2011	1136

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
03/17/11	Reviewed/call w EG re P's 1st Set of Suppl RFPs 3-12	1	300.00	300.00
03/18/11	Reviewed/analyzed/commented on Ds' O&Rs to RFP 1	4	300.00	1,200.00
03/22/11	Call w EG re Amended Complaint	1	300.00	300.00
03/23/11	Reviewed/edited/commented on/calls re P's Mtn for Extension of Time to File Amended Complaint	1	300.00	300.00
04/04/11	Reviewed/edited Amended Complaint; emails w SDC re same	7	300.00	2,100.00
04/05/11	Reviewed/edited/revised Amended Complaint; call w SDC re same	6	300.00	1,800.00
04/06/11	Reviewed/edited/revised Amended Complaint; call w EG re same	10	300.00	3,000.00
04/07/11	Reviewed/edited/revised Amended Complaint; call w EG re same	11	300.00	3,300.00



Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
6/1/2011	1156

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	6/1/2011

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - April 27, 2011	2	300.00	600.00
Actuarial Consulting	Meriter - May 3, 2011	2	300.00	600.00
Actuarial Consulting	Meriter - May 5, 2011	1	300.00	300.00
Actuarial Consulting	Meriter - May 19, 2011	0.5	300.00	150.00
Actuarial Consulting	Meriter - May 27, 2011	3	300.00	900.00
				<b>Total</b> \$2,550.00

Larry Deutsch's Penguin Consulting & Design

# Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
6/1/2011	1156

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
04/27/11	Call w EG re prep for call with D counsel	2	300.00	600.00
05/03/11	Call w EG re data requests	2	300.00	600.00
05/05/11	Call w EG re benefit calculations	1	300.00	300.00
05/19/11	Call w EG re additional search terms	0.5	300.00	150.00
05/27/11	Reviewed/edited letter to Ds re data; call w SDC re Ds' data production	3	300.00	900.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
7/29/2011	1167

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	7/29/2011

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - June 3, 2011	3	300.00	900.00
Actuarial Consulting	Meriter - June 4, 2011	5	300.00	1,500.00
Actuarial Consulting	Meriter - June 5, 2011	5	300.00	1,500.00
Actuarial Consulting	Meriter - June 6, 2011	7	300.00	2,100.00
Actuarial Consulting	Meriter - June 7, 2011	5	300.00	1,500.00
Actuarial Consulting	Meriter - June 10, 2011	2	300.00	600.00
Actuarial Consulting	Meriter - June 13, 2011	3	300.00	900.00
Actuarial Consulting	Meriter - June 14, 2011	3	300.00	900.00
Actuarial Consulting	Meriter - June 17, 2011	2	300.00	600.00
Actuarial Consulting	Meriter - June 23, 2011	2	300.00	600.00
Actuarial Consulting	Meriter - June 27, 2011	2	300.00	600.00
Actuarial Consulting	Meriter - June 28, 2011	1	300.00	300.00
Actuarial Consulting	Meriter - July 6, 2011	3	300.00	900.00
Actuarial Consulting	Meriter - July 15, 2011	4	300.00	1,200.00
				<b>Total</b> \$14,100.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
7/29/2011	1167

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
06/03/11	Call w EG re 204(h) notice analysis	3	300.00	900.00
06/04/11	Call w EG re benefit calculations, discovery issues, data issues	5	300.00	1,500.00
06/05/11	Reviewed/analyzed/call w EG re benefit calculations, discovery issues, data issues	5	300.00	1,500.00
06/06/11	Reviewed/analyzed/call w EG re benefit calculations, Boyd calculations	7	300.00	2,100.00
06/07/11	Call w EG re prep for Hearing; reviewed/analyzed data issues, benefit calculations	5	300.00	1,500.00
06/10/11	Call w EG re MTC Data Deutsch declaration	2	300.00	600.00
06/13/11	Call w EG re 204(h), lump sum issues	3	300.00	900.00
06/14/11	Analyzed 204(h), lump sum issues	3	300.00	900.00
06/17/11	Call w EG re P's MTC Immediate Production of all Hard-Copy Documents and Benefit Calculation Data Responsive to P's RFP Nos. 1-39, Deutsch Decl	2	300.00	600.00
06/23/11	Call w EG re participant benefit calculations	2	300.00	600.00
06/27/11	Call w EG re Clifton data, benefit calculations	2	300.00	600.00
06/28/11	Call w EG re Clifton calculations	1	300.00	300.00
07/06/11	Reviewed/analyzed participant benefit calculations	3	300.00	900.00
07/15/11	Call w EG re Ad Hoc Indexing Rate, Benefits spreadsheets (settlement)	4	300.00	1,200.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
9/7/2011	1181

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	9/7/2011

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - July 29, 2011	1	300.00	300.00
Actuarial Consulting	Meriter - August 2, 2011	6	300.00	1,800.00
Actuarial Consulting	Meriter - August 3, 2011	6	300.00	1,800.00
Actuarial Consulting	Meriter - August 4, 2011	5	300.00	1,500.00
Actuarial Consulting	Meriter - August 5, 2011	5	300.00	1,500.00
Actuarial Consulting	Meriter - August 6, 2011	4	300.00	1,200.00
Actuarial Consulting	Meriter - August 7, 2011	6	300.00	1,800.00
Actuarial Consulting	Meriter - August 8, 2011	10	300.00	3,000.00
Actuarial Consulting	Meriter - August 9, 2011	7	300.00	2,100.00
Actuarial Consulting	Meriter - August 10, 2011	6	300.00	1,800.00
Actuarial Consulting	Meriter - August 12, 2011	9	300.00	2,700.00
Actuarial Consulting	Meriter - August 16, 2011	2	300.00	600.00
Actuarial Consulting	Meriter - August 21, 2011	3	300.00	900.00
Actuarial Consulting	Meriter - August 22, 2011	11	300.00	3,300.00
Actuarial Consulting	Meriter - August 23, 2011	1	300.00	300.00
				<b>Total</b> \$24,600.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
9/7/2011	1181

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
07/29/11	Call w EG re benefit calculations	1	300.00	300.00
08/02/11	Reviewed/analyzed/call w EG re plan interpretation, Reply, benefit calculations	6	300.00	1,800.00
08/03/11	Reviewed/edited/commented on P's Mtn for Leave to File Reply to Ds' Opp to Mtn to Unseal, Reply supp Mtn to Unseal MER00001574-75	6	300.00	1,800.00
08/04/11	Call w EG/reviewed re crediting rate, CR projection overview, damages spreadsheet	5	300.00	1,500.00
08/05/11	Call w EG/research re crediting rate, benefit calculations issues, damages spreadsheet	5	300.00	1,500.00
08/06/11	Call w EG re Benefit calculations, damages spreadsheet; reviewed/analyzed same	4	300.00	1,200.00
08/07/11	Call w EG re benefit calculations, edits to Class mtn, damages spreadsheet; reviewed/analyzed same	6	300.00	1,800.00
08/08/11	Call w EG re Class mtn, indexing rate questions, damages spreadsheet, accrued benefits; reviewed/analyzed same	10	300.00	3,000.00
08/09/11	Reviewed/edited/call w EG re Class mtn, indexing rate questions, damages spreadsheet, accrued benefits	7	300.00	2,100.00
08/10/11	Reviewed/edited/analyzed/call w EG re Class Mtn, indexing rate, damages spreadsheet, accrued benefits	6	300.00	1,800.00
08/12/11	Reviewed/edited/revised P's Mtn to Add Add'l Named Plaintiffs and Proposed Class Reps; call w EG re same; call w SDC re revising class definitions	9	300.00	2,700.00
08/16/11	Call w EG re depo prep, damages issues, Boyd calculations	2	300.00	600.00
08/21/11	Call w EG re damages issues, Reply	3	300.00	900.00
08/22/11	Reviewed/edited/commented on damages issues, Reply; call w EG re same	11	300.00	3,300.00
08/23/11	Call w EG re case strategy, damages issues; call w SDC re data	1	300.00	300.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
10/10/2011	1191

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	10/10/2011

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - September 12, 2011	1	300.00	300.00
Actuarial Consulting	Meriter - September 13, 2011	2	300.00	600.00
Actuarial Consulting	Meriter - September 14, 2011	10	300.00	3,000.00
Actuarial Consulting	Meriter - September 15, 2011	10	300.00	3,000.00
Actuarial Consulting	Meriter - September 16, 2011	5	300.00	1,500.00
Actuarial Consulting	Meriter - September 17, 2011	6	300.00	1,800.00
Actuarial Consulting	Meriter - September 20, 2011	3	300.00	900.00
Actuarial Consulting	Meriter - September 21, 2011	5	300.00	1,500.00
Actuarial Consulting	Meriter - September 22, 2011	7	300.00	2,100.00
Actuarial Consulting	Meriter - September 23, 2011	6	300.00	1,800.00
Actuarial Consulting	Meriter - September 24, 2011	8	300.00	2,400.00
Actuarial Consulting	Meriter - September 25, 2011	10	300.00	3,000.00
Actuarial Consulting	Meriter - September 26, 2011	12	300.00	3,600.00
Actuarial Consulting	Meriter - September 27, 2011	1	300.00	300.00
Actuarial Consulting	Meriter - October 3, 2011	2	300.00	600.00
				<b>Total</b> \$26,400.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
10/10/2011	1191

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
09/12/11	Call w EG re Ds' Opp to P's Mtn for Class Cert, Sturgeon Decl, exhibits	1	300.00	300.00
09/13/11	Reviewed/commented on Ds' Class Mtn Opp, P's Reply	2	300.00	600.00
09/14/11	Reviewed/edited Class Mtn Reply; call w EG re same; reviewed/commented on Plan Amendments interpretation, Ds' Opp	10	300.00	3,000.00
09/15/11	Continuing work on Class Mtn Reply; emails w EG re same	10	300.00	3,000.00
09/16/11	Continuing work on Class Mtn Reply; named plaintiff calculations	5	300.00	1,500.00
09/17/11	Continuing work on Class Mtn Reply	6	300.00	1,800.00
09/20/11	Continuing work on Class Mtn Reply	3	300.00	900.00
09/21/11	Continuing work on Class Mtn Reply; named plaintiff calculations	5	300.00	1,500.00
09/22/11	Continuing work on Class Mtn Reply	7	300.00	2,100.00
09/23/11	Continuing work on Class Mtn Reply; named plaintiff calculations	6	300.00	1,800.00
09/24/11	Continuing work on Class Mtn Reply	8	300.00	2,400.00
09/25/11	Continuing work on Class Mtn Reply; reviewing Meriter discovery documents sent by SDC	10	300.00	3,000.00
09/26/11	Continuing work on Class Mtn Reply; call/emails w EG re same	12	300.00	3,600.00
09/27/11	Continuing work on Class Mtn Reply	1	300.00	300.00
10/03/11	Emails w EG re data, plan docs	2	300.00	600.00

Larry Deutsch's Penguin Consulting & Design

# Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
11/21/2011	1206

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	11/21/2011

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - October 12, 2011	5	300.00	1,500.00
Actuarial Consulting	Meriter - October 13, 2011	8	300.00	2,400.00
Actuarial Consulting	Meriter - October 15, 2011	1	300.00	300.00
Actuarial Consulting	Meriter - October 17, 2011	5	300.00	1,500.00
Actuarial Consulting	Meriter - October 18, 2011	8	300.00	2,400.00
Actuarial Consulting	Meriter - October 19, 2011	8	300.00	2,400.00
Actuarial Consulting	Meriter - October 20, 2011	4	300.00	1,200.00
Actuarial Consulting	Meriter - October 21, 2011	7	300.00	2,100.00
Actuarial Consulting	Meriter - October 22, 2011	8	300.00	2,400.00
Actuarial Consulting	Meriter - October 23, 2011	7	300.00	2,100.00
Actuarial Consulting	Meriter - October 24, 2011	7	300.00	2,100.00
Actuarial Consulting	Meriter - October 25, 2011	6	300.00	1,800.00
Actuarial Consulting	Meriter - October 26, 2011	2	300.00	600.00
Actuarial Consulting	Meriter - October 27, 2011	4	300.00	1,200.00
Actuarial Consulting	Meriter - October 28, 2011	3	300.00	900.00
Actuarial Consulting	Meriter - October 29, 2011	4	300.00	1,200.00
Actuarial Consulting	Meriter - October 30, 2011	3	300.00	900.00
Actuarial Consulting	Meriter - October 31, 2011	4	300.00	1,200.00
				<b>Total</b>
				\$28,200.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
11/21/2011	1206

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
10/12/11	Emails/calls w EG re asset allocation, Ds' Class Mtn Surreply, Boyd Mtn Surreply	5	300.00	1,500.00
10/13/11	Reviewed/analyzed Sher report	8	300.00	2,400.00
10/15/11	Conference with EG re new key documents, Mtn to Strike Surreply	1	300.00	300.00
10/17/11	Reviewed/edited/revised Mtn to Strike Surreply	5	300.00	1,500.00
10/18/11	Continuing work on Mtn to Strike Surreply; call w EG re edits to same; comments on Sher Report	8	300.00	2,400.00
10/19/11	Continuing work on Mtn to Strike Surreply; call w EG re edits to same; comments on Sher Report, damages issues; call w SDC re data review	8	300.00	2,400.00
10/20/11	Emails w EG re P's Mtn to Strike Ds' Class Surreply, data issues	4	300.00	1,200.00
10/21/11	Reviewed/edited ltr to Ds re Discovery; reviewed Meriter discovery documents	7	300.00	2,100.00
10/22/11	Emails w EG re data issues; reviewed Meriter discovery documents	8	300.00	2,400.00
10/23/11	Emails w EG re data issues; reviewed Meriter discovery documents	7	300.00	2,100.00
10/24/11	Emails/call w EG re data issues; reviewed Meriter discovery documents	7	300.00	2,100.00
10/25/11	Emails w EG re data issues; reviewed Meriter discovery documents	6	300.00	1,800.00
10/26/11	Emails w EG re data issues; reviewed Meriter discovery documents	2	300.00	600.00
10/27/11	Call w EG re Ds' Opp to P's Mtn to Strike Ds' Class Surreply, Sturgeon Decl, exhibits, Boyd Surreply Opp	4	300.00	1,200.00
10/28/11	Email w EG re P's Opp to Ds' Mtn for Leave to File Boyd Surreply, Mtn to Strike Surreply Opp	3	300.00	900.00
10/29/11	Reviewed Meriter discovery documents	4	300.00	1,200.00
10/30/11	Emails w EG re MTC Privilege, document review	3	300.00	900.00
10/31/11	Emails/call w EG re data issues	4	300.00	1,200.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
11/30/2011	1212

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	11/30/2011

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - November 1, 2011	6	300.00	1,800.00
Actuarial Consulting	Meriter - November 2, 2011	7	300.00	2,100.00
Actuarial Consulting	Meriter - November 3, 2011	7	300.00	2,100.00
Actuarial Consulting	Meriter - November 4, 2011	5	300.00	1,500.00
Actuarial Consulting	Meriter - November 5, 2011	4	300.00	1,200.00
Actuarial Consulting	Meriter - November 6, 2011	8	300.00	2,400.00
Actuarial Consulting	Meriter - November 7, 2011	1	300.00	300.00
Actuarial Consulting	Meriter - November 8, 2011	2	300.00	600.00
Actuarial Consulting	Meriter - November 9, 2011	4	300.00	1,200.00
Actuarial Consulting	Meriter - November 10, 2011	4	300.00	1,200.00
Actuarial Consulting	Meriter - November 11, 2011	3	300.00	900.00
Actuarial Consulting	Meriter - November 12, 2011	4	300.00	1,200.00
Actuarial Consulting	Meriter - November 13, 2011	5	300.00	1,500.00
Actuarial Consulting	Meriter - November 17, 2011	4	300.00	1,200.00
Actuarial Consulting	Meriter - November 18, 2011	4	300.00	1,200.00
Actuarial Consulting	Meriter - November 20, 2011	3	300.00	900.00
Actuarial Consulting	Meriter - November 21, 2011	4	300.00	1,200.00
Actuarial Consulting	Meriter - November 22, 2011	4	300.00	1,200.00
				<b>Total</b> \$23,700.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
11/30/2011	1212

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
11/01/11	Emails/call w EG re data problems, Meriter damages	6	300.00	1,800.00
11/02/11	Emails/call w EG re data problems; Plan doc review; review of Meriter discovery documents	7	300.00	2,100.00
11/03/11	Reviewed/edited/revised P's Mtn for Modification of Scheduling Order; call w EG re same, data problems	7	300.00	2,100.00
11/04/11	Call w EG re data problems, damages; reviewed Meriter discovery documents	5	300.00	1,500.00
11/05/11	Emails/call w EG re data problems, damages	4	300.00	1,200.00
11/06/11	Emails/call w EG re data problems, damages; Plan doc review	8	300.00	2,400.00
11/07/11	Plan doc review	1	300.00	300.00
11/08/11	Call w SDC re data & info needed	2	300.00	600.00
11/09/11	Call w EG re outline of Deutsch Report	4	300.00	1,200.00
11/10/11	Draft Deutsch Report; email w EG re damages issues	4	300.00	1,200.00
11/11/11	Reviewed Ds' letter encl MER00112204-7887; continuing work on Deutsch Report	3	300.00	900.00
11/12/11	Continuing work on Deutsch Report; emails w EG re damages issues	4	300.00	1,200.00
11/13/11	Revised/reviewed ltr re outstanding issues; continuing work on Deutsch Report	5	300.00	1,500.00
11/17/11	Emails/call w EG re damages issues	4	300.00	1,200.00
11/18/11	Emails/call w EG re data problems, outstanding issues; Plan doc review	4	300.00	1,200.00
11/20/11	Call w EG re damages issues; continuing work on Deutsch Report	3	300.00	900.00
11/21/11	Conference with EG re data problems, outstanding issues, Deutsch Report	4	300.00	1,200.00
11/22/11	Continuing work on Deutsch Report	4	300.00	1,200.00

Larry Deutsch's Penguin Consulting & Design

# Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
11/30/2011	1212

Bill To
Gottesdiener Law Firm, LLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
1/3/2012	1222

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	1/3/2012

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - December 8, 2011	3	300.00	900.00
Actuarial Consulting	Meriter - December 9, 2011	3	300.00	900.00
				<b>Total</b> \$1,800.00

Larry Deutsch's Penguin Consulting & Design

# Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
1/3/2012	1222

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
12/08/11	Call w EG re data issues	3	300.00	900.00
12/09/11	Reviewed letter to Ds re data; call w EG re same	3	300.00	900.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
3/1/2012	1236

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	3/1/2012

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - February 17, 2012	2	300.00	600.00
Actuarial Consulting	Meriter - February 29, 2012	1	300.00	300.00
				<b>Total</b> \$900.00

Larry Deutsch's Penguin Consulting & Design

# Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
3/1/2012	1236

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
02/17/12	Reviewed Order granting Class Cert; call w EG re same	2	300.00	600.00
02/29/12	Call w EG re Subclass E2	1	300.00	300.00

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3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
4/11/2012	1244

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	4/11/2012

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - March 3, 2012	3	300.00	900.00
Actuarial Consulting	Meriter - March 4, 2012	5	300.00	1,500.00
Actuarial Consulting	Meriter - March 5, 2012	9	300.00	2,700.00
Actuarial Consulting	Meriter - March 7, 2012	3	300.00	900.00
Actuarial Consulting	Meriter - March 8, 2012	1	300.00	300.00
Actuarial Consulting	Meriter - March 9, 2012	1	300.00	300.00
Actuarial Consulting	Meriter - March 11, 2012	2	300.00	600.00
				<b>Total</b> \$7,200.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
4/11/2012	1244

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
03/03/12	Review/analyze Ds' Appeal Petition; call w EG re same	3	300.00	900.00
03/04/12	Reviewed/commented on Mtn to Stay Subclass E2; call w EG re same	5	300.00	1,500.00
03/05/12	Reviewed/edited/commented on Mtn to Stay Subclass E2; emails/call w EG re same	9	300.00	2,700.00
03/07/12	Emails/call w EG re Ds' Appeal Petition	3	300.00	900.00
03/08/12	Reviewed Text Order denying Ps' Mtn to Stay; call w EG re same	1	300.00	300.00
03/09/12	Call w EG re Ds' Appeal Petition	1	300.00	300.00
03/11/12	Emails/call w EG re Mtn to Certify Consolidated Subclass E	2	300.00	600.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
5/1/2012	1256

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	5/1/2012

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - April 1, 2012	6	300.00	1,800.00
				<b>Total</b> \$1,800.00

Larry Deutsch's Penguin Consulting & Design

# Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
5/1/2012	1256

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
04/01/12	Emails/call w EG re Reply supp Consolidation Mtn; reviewed/edited same	6	300.00	1,800.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
9/4/2012	1282

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	9/4/2012

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - August 11, 2012	4	300.00	1,200.00
Actuarial Consulting	Meriter - August 12, 2012	12	300.00	3,600.00
Actuarial Consulting	Meriter - August 13, 2012	10	300.00	3,000.00
				<b>Total</b> \$7,800.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
9/4/2012	1282

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
08/11/12	Reviewed/commented on Ps' Opposition Brief	4	300.00	1,200.00
08/12/12	Emails/calls w EG re Ps' Opposition Brief; edits/revisions to same	12	300.00	3,600.00
08/13/12	Reviewed/revised/commented on Ps' Brief in Opposition; emails/call w EG re same	10	300.00	3,000.00

## Larry Deutsch's Penguin Consulting & Design

## Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
11/1/2012	1292

Bill To

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Gottesdiener Law Firm, PLLC  
Eli Gottesdiener  
498 7th Street  
Brooklyn, NY 11215

Terms	Due Date
Due on receipt	11/1/2012

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - October 17, 2012	4	300.00	1,200.00
Actuarial Consulting	Meriter - October 18, 2012	10	300.00	3,000.00
Actuarial Consulting	Meriter - October 19, 2012	3	300.00	900.00
Actuarial Consulting	Meriter - October 20, 2012	1	300.00	300.00
Actuarial Consulting	Meriter - October 23, 2012	1	300.00	300.00
Actuarial Consulting	Meriter - October 25, 2012	1	300.00	300.00
<b>Total</b>				\$6,000.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
11/1/2012	1292

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
10/17/12	Call w EG re prep for Oral Argument; Plan doc review	4	300.00	1,200.00
10/18/12	Reviewed/edited/revised ltr to Ds re discovery issues; emails/call w EG re prep for Oral Argument	10	300.00	3,000.00
10/19/12	Call w EG re prep for Oral Argument	3	300.00	900.00
10/20/12	Emails w EG re prep for Oral Argument	1	300.00	300.00
10/23/12	Emails w EG re prep for Oral Argument	1	300.00	300.00
10/25/12	Emails w EG re 417(e) discounting document	1	300.00	300.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
12/21/2012	1314

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	12/21/2012

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - Nov 1, 2012	2	300.00	600.00
Actuarial Consulting	Meriter - Nov 2, 2012	3	300.00	900.00
Actuarial Consulting	Meriter - Nov 3, 2012	2	300.00	600.00
Actuarial Consulting	Meriter - Nov 4, 2012	4	300.00	1,200.00
Actuarial Consulting	Meriter - Nov 6, 2012	5	300.00	1,500.00
Actuarial Consulting	Meriter - Nov 7, 2012	3	300.00	900.00
Actuarial Consulting	Meriter - Nov 9, 2012	6	300.00	1,800.00
Actuarial Consulting	Meriter - Nov 14, 2012	4	300.00	1,200.00
Actuarial Consulting	Meriter - Nov 27, 2012	1	300.00	300.00
Actuarial Consulting	Meriter - Nov 28, 2012	1	300.00	300.00
Actuarial Consulting	Meriter - Nov 29, 2012	2	300.00	600.00
Actuarial Consulting	Meriter - Nov 30, 2012	2	300.00	600.00
				<b>Total</b> \$10,500.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
12/21/2012	1314

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
11/02/12	Emails/call w EG re damages, data issues	3	300.00	900.00
11/03/12	Emails/call w EG re damages, data issues	2	300.00	600.00
11/04/12	Emails/call w EG re damages, data issues	4	300.00	1,200.00
11/06/12	Emails/call w EG re damages, data issues	5	300.00	1,500.00
11/07/12	Emails/call w EG re data letter; review of data issues	3	300.00	900.00
11/09/12	Emails/call w EG re data letter; review of data issues	6	300.00	1,800.00
11/14/12	Plan doc review; call w EG re document review, damages, data issues	4	300.00	1,200.00
11/27/12	Call w EG re Plan doc review, damages	1	300.00	300.00
11/28/12	Call w EG re Plan doc review, damages	1	300.00	300.00
11/29/12	Emails w EG re Plan doc review, damages	2	300.00	600.00
11/30/12	Emails w EG re Plan doc review, damages	2	300.00	600.00

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3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
3/15/2013	1321

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	3/15/2013

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - December 4, 2012	10	300.00	3,000.00
Actuarial Consulting	Meriter - December 5, 2012	8	300.00	2,400.00
Actuarial Consulting	Meriter - December 6, 2012	3	300.00	900.00
Actuarial Consulting	Meriter - December 10, 2012	3	300.00	900.00
Actuarial Consulting	Meriter - December 11, 2012	3	300.00	900.00
Actuarial Consulting	Meriter - December 21, 2012	3	300.00	900.00
Actuarial Consulting	Meriter - January 12, 2013	5	300.00	1,500.00
Actuarial Consulting	Meriter - January 13, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - January 14, 2013	6	300.00	1,800.00
Actuarial Consulting	Meriter - January 15, 2013	6	300.00	1,800.00
Actuarial Consulting	Meriter - January 16, 2013	6	300.00	1,800.00
Actuarial Consulting	Meriter - January 17, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - January 18, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - January 19, 2013	5	300.00	1,500.00
Actuarial Consulting	Meriter - January 20, 2013	5	300.00	1,500.00
Actuarial Consulting	Meriter - January 21, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - January 22, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - January 23, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - January 26, 2013	5	300.00	1,500.00
Actuarial Consulting	Meriter - January 27, 2013	5	300.00	1,500.00
				<b>Total</b> \$34,800.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
3/15/2013	1321

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
12/04/12	Reviewed/analyzed Court of Appeals Decision; emails/call w EG re Court of Appeals decision, damages	10	300.00	3,000.00
12/05/12	Emails/call w EG re damages, data issues, case strategy; reviewed Meriter discovery documents	8	300.00	2,400.00
12/06/12	Reviewed Meriter discovery documents emails w EG re damages, data issues, document review	3	300.00	900.00
12/10/12	Call w EG re Subclass B, damages, data issues; Named plaintiff calculations	3	300.00	900.00
12/11/12	Reviewed Meriter Timeline; call w EG re same	3	300.00	900.00
12/21/12	Reviewed/analyzed data issues, damages, Class A & B claims; emails w EG and SDC re open Meriter data items	3	300.00	900.00
01/12/13	Call/Emails w EG re Meriter Fact Timeline review	5	300.00	1,500.00
01/13/13	Continued review of Meriter Fact Timeline review, document analysis	3	300.00	900.00
01/14/13	Continued review of Meriter Fact Timeline review, document analysis	6	300.00	1,800.00
01/15/13	Continued review of Meriter Fact Timeline review, document analysis	6	300.00	1,800.00
01/16/13	Continued review of Meriter Fact Timeline review, document analysis; call w EG re same	6	300.00	1,800.00
01/17/13	Continued review of Meriter Timeline review, document analysis; emails/calls w EG and SDC re same	8	300.00	2,400.00
01/18/13	Analysis data issues, damages, continued review of Meriter Fact Timeline review, document analysis	8	300.00	2,400.00
01/19/13	Emails/call w EG re data issues, damages, continued review of Meriter Fact Timeline review, document analysis	5	300.00	1,500.00
01/20/13	Analysis data issues, damages, continued review of Meriter Fact Timeline review, document analysis	5	300.00	1,500.00
01/21/13	Analysis data issues, damages, continued review of Meriter Fact Timeline review, document analysis	8	300.00	2,400.00
01/22/13	Emails/call w EG re data issues, damages, continued review of Meriter Fact Timeline review, document analysis	8	300.00	2,400.00
01/23/13	Analysis data issues, damages, continued review of Meriter Fact Timeline review, document analysis	8	300.00	2,400.00
01/26/13	Emails/call w EG re data issues, damages, continued review of Meriter Fact Timeline review, document analysis	5	300.00	1,500.00
01/27/13	Analyzed data issues, damages, continued review of Meriter Fact Timeline review, document analysis	5	300.00	1,500.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
4/15/2013	1334

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	4/15/2013

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - February 1, 2013	5	300.00	1,500.00
Actuarial Consulting	Meriter - February 2, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - February 3, 2013	2	300.00	600.00
Actuarial Consulting	Meriter - February 4, 2013	2	300.00	600.00
Actuarial Consulting	Meriter - February 5, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - February 6, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - February 7, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - February 8, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - February 11, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - February 12, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - February 13, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - February 14, 2013	6	300.00	1,800.00
Actuarial Consulting	Meriter - February 15, 2013	2	300.00	600.00
Actuarial Consulting	Meriter - February 18, 2013	5	300.00	1,500.00
Actuarial Consulting	Meriter - February 19, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - February 20, 2013	5	300.00	1,500.00
Actuarial Consulting	Meriter - February 21, 2013	5	300.00	1,500.00
Actuarial Consulting	Meriter - February 23, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - February 24, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - February 22, 2013	5	300.00	1,500.00
				<b>Total</b> \$24,900.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
4/15/2013	1334

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
02/01/13	Emails/call w EG re data, damages, continued Meriter Fact Timeline review	5	300.00	1,500.00
02/02/13	Emails w EG re data, damages, Meriter Fact Timeline review, Plan doc analysis	4	300.00	1,200.00
02/03/13	Emails w EG re data, continued Meriter Fact Timeline review, Named plaintiff calculations	2	300.00	600.00
02/04/13	Call w EG re Plan provisions, 417(e)	2	300.00	600.00
02/05/13	Emails w EG re data, continued review Meriter Fact Timeline, benefit calculations, 417(e)	3	300.00	900.00
02/06/13	Continued Meriter Fact Timeline review, call w EG re same	4	300.00	1,200.00
02/07/13	Plan doc analysis; named Plaintiff calculations	4	300.00	1,200.00
02/08/13	Emails w EG re Order, continued Meriter Timeline review	4	300.00	1,200.00
02/11/13	Emails/call w EG re Meriter Timeline review, document analysis, Scheduling conference, Class Cert issues, Order	8	300.00	2,400.00
02/12/13	Emails w EG re data questions, Scheduling conference; continued Meriter Fact Timeline review	4	300.00	1,200.00
02/13/13	Reviewed data questions, damages	4	300.00	1,200.00
02/14/13	Emails/calls w EG re additional RFP, continued Meriter Fact Timeline review, analyzed damages, data questions	6	300.00	1,800.00
02/15/13	Emails w EG re data questions, damages, reviewed Meriter discovery documents	2	300.00	600.00
02/18/13	Call w EG re keywords, search terms, data, damages	5	300.00	1,500.00
02/19/13	Emails w EG re data issues, damages, continued Meriter Timeline review; reviewed Meriter discovery documents	4	300.00	1,200.00
02/20/13	Reviewed Meriter discovery documents, continued Meriter Fact Timeline review	5	300.00	1,500.00
02/21/13	Reviewed Meriter discovery documents, continued Meriter Fact Timeline review	5	300.00	1,500.00
02/23/13	Call w EG re Meriter Fact Timeline review; Plan doc analysis	4	300.00	1,200.00
02/24/13	Call w EG re Meriter Fact Timeline review; Plan doc analysis	3	300.00	900.00
02/22/13	Emails w EG re Meriter schedule, document analysis	5	300.00	1,500.00

Larry Deutsch's Penguin Consulting & Design

## Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
4/22/2013	1338

**Bill To**

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**Gottesdiener Law Firm, PLLC**  
**Eli Gottesdiener**  
**498 7th Street**  
**Brooklyn, NY 11215**

Terms	Due Date
Due on receipt	4/22/2013

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - March 1, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - March 4, 2013	2	300.00	600.00
Actuarial Consulting	Meriter - March 5, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - March 6, 2013	5	300.00	1,500.00
Actuarial Consulting	Meriter - March 7, 2013	5	300.00	1,500.00
Actuarial Consulting	Meriter - March 8, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - March 9, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - March 10, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - March 11, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - March 12, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - March 13, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - March 14, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - March 15, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - March 18, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - March 21, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - March 26, 2013	2	300.00	600.00
Actuarial Consulting	Meriter - March 29, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - March 30, 2013	2	300.00	600.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
4/22/2013	1338

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
03/01/13	Call w EG re notice, continued Meriter Fact Timeline review	3	300.00	900.00
03/04/13	Emails/call w EG re Class notice, Meriter Fact Timeline review, document analysis	2	300.00	600.00
03/05/13	Continued Meriter Fact Timeline review, Plan doc analysis	3	300.00	900.00
03/06/13	Emails w EG re data issues, damages	5	300.00	1,500.00
03/07/13	Emails/call w EG re data issues, damages, Meriter Fact Timeline review, discovery document analysis	5	300.00	1,500.00
03/08/13	Emails/call w EG re data questions, damages, continued Meriter Fact Timeline review, reviewed discovery documents	3	300.00	900.00
03/09/13	Call w EG re Meriter Fact Timeline review, document analysis	3	300.00	900.00
03/10/13	Emails w EG re Meriter Fact Timeline review, discovery document analysis	4	300.00	1,200.00
03/11/13	Continued Meriter Fact Timeline review, Plan doc analysis	4	300.00	1,200.00
03/12/13	Continued Meriter Fact Timeline review, Plan doc analysis	4	300.00	1,200.00
03/13/13	Continued Meriter Fact Timeline review, Plan doc analysis	3	300.00	900.00
03/14/13	Analyzed data issues, damages, continued Meriter Fact Timeline review	4	300.00	1,200.00
03/15/13	Call w EG re document analysis, continued review of Meriter Fact Timeline	4	300.00	1,200.00
03/18/13	Emails w EG re discovery document review, continued Meriter Fact Timeline review	4	300.00	1,200.00
03/21/13	Reviewed/edited letter to Ds re Compliance w Judge Conley's 2/8 Order	3	300.00	900.00
03/26/13	Reviewed/revised Ds' Opp to Smith as E2 Class Rep	2	300.00	600.00
03/29/13	Call w EG re Opp to Smith challenges	3	300.00	900.00
03/30/13	Emails w EG re Opp to Smith challenges	2	300.00	600.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
5/1/2013	1343

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	5/1/2013

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - April 4, 2013	2	300.00	600.00
Actuarial Consulting	Meriter - April 9, 2013	2	300.00	600.00
Actuarial Consulting	Meriter - April 16, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - April 17, 2013	2	300.00	600.00
Actuarial Consulting	Meriter - April 25, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - April 30, 2013	4	300.00	1,200.00
				<b>Total</b> \$5,100.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
5/1/2013	1343

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
04/04/13	Reviewed/call w EG re Settlement spreadsheet, data issues	2	300.00	600.00
04/09/13	Emails/call w EG re Settlement spreadsheet, data questions; call w SDC re various Meriter projects	2	300.00	600.00
04/16/13	Reviewed Meriter fact summaries, Fact Timeline	3	300.00	900.00
04/17/13	Call w EG re Hansen Reply, reviewed Meriter fact summaries	2	300.00	600.00
04/25/13	Emails w EG re Order, data issues, damages, continued Meriter Fact Timeline review	4	300.00	1,200.00
04/30/13	Analyzed data questions, damages, Class notice	4	300.00	1,200.00

## Larry Deutsch's Penguin Consulting & Design

# Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
7/22/2013	1356

Bill To

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Gottesdiener Law Firm, PLLC  
Eli Gottesdiener  
498 7th Street  
Brooklyn, NY 11215

Terms	Due Date
Due on receipt	7/22/2013

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - May 7, 2013	6	300.00	1,800.00
Actuarial Consulting	Meriter - May 8, 2013	7	300.00	2,100.00
Actuarial Consulting	Meriter - May 9, 2013	5	300.00	1,500.00
Actuarial Consulting	Meriter - May 10, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - May 11, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - May 12, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - May 13, 2013	2	300.00	600.00
Actuarial Consulting	Meriter - May 14, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - May 15, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - May 18, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - May 19, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - May 20, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - May 22, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - May 23, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - May 24, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - May 25, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - May 27, 2013	10	300.00	3,000.00
Actuarial Consulting	Meriter - May 28, 2013	10	300.00	3,000.00
Actuarial Consulting	Meriter - May 29, 2013	12	300.00	3,600.00
Actuarial Consulting	Meriter - May 30, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - May 31, 2013	4	300.00	1,200.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
7/22/2013	1356

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
05/07/13	Call w EG re 4% projection, Plan doc analysis, data, Counterclaim Opp	6	300.00	1,800.00
05/08/13	Reviewed/edited proposed class notice, accrued benefit, Plan doc analysis, Counterclaim Opp	7	300.00	2,100.00
05/09/13	Emails/calls w EG re Counterclaim Opp, data questions, Plan doc analysis, continued Meriter Fact Timeline review	5	300.00	1,500.00
05/10/13	Emails/calls w EG re damages, participant benefits, continued Meriter Fact Timeline review, discovery document analysis	8	300.00	2,400.00
05/11/13	Participant calculations; Plan doc review	3	300.00	900.00
05/12/13	Reviewed Meriter fact summaries, continued Meriter Fact Timeline review	4	300.00	1,200.00
05/13/13	Named plaintiff calculations	2	300.00	600.00
05/14/13	Participant benefit calculations, continued Meriter Fact Timeline review	4	300.00	1,200.00
05/15/13	Reviewed Meriter discovery documents	4	300.00	1,200.00
05/18/13	Continued Meriter Fact Timeline review, analyzed data questions	4	300.00	1,200.00
05/19/13	Call w EG re damages questions, upcoming depos	3	300.00	900.00
05/20/13	Emails/call w EG re depo prep, continued Meriter Fact Timeline review	4	300.00	1,200.00
05/22/13	Analyzed damages issues	3	300.00	900.00
05/23/13	Call w EG re damages questions, depo prep	4	300.00	1,200.00
05/24/13	Reviewed Meriter discovery documents; call w EG re damages issues	8	300.00	2,400.00
05/25/13	Continued Meriter Fact Timeline review	4	300.00	1,200.00
05/27/13	Emails/call w EG re damages, continued review of Meriter Fact Timeline; emails/call w EG re depo prep	10	300.00	3,000.00
05/28/13	Analyzed damages issues; emails w EG re data analysis; participant benefit calculations	10	300.00	3,000.00
05/29/13	Reviewed/analyzed damages issues, data analysis, participant benefit calculations; call w EG re same	12	300.00	3,600.00
05/30/13	Emails w EG re damages issues, data analysis, document analysis	8	300.00	2,400.00
05/31/13	Analyzed damages questions, data issues	4	300.00	1,200.00

Larry Deutsch's Penguin Consulting & Design

# Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
7/23/2013	1358

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	7/23/2013

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - June 1, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - June 4, 2013	10	300.00	3,000.00
Actuarial Consulting	Meriter - June 5, 2013	9	300.00	2,700.00
Actuarial Consulting	Meriter - June 6, 2013	12	300.00	3,600.00
Actuarial Consulting	Meriter - June 7, 2013	12	300.00	3,600.00
Actuarial Consulting	Meriter - June 8, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - June 9, 2013	12	300.00	3,600.00
Actuarial Consulting	Meriter - June 10, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - June 11, 2013	10	300.00	3,000.00
Actuarial Consulting	Meriter - June 12, 2013	11	300.00	3,300.00
Actuarial Consulting	Meriter - June 13, 2013	12	300.00	3,600.00
Actuarial Consulting	Meriter - June 14, 2013	6	300.00	1,800.00
Actuarial Consulting	Meriter - June 16, 2013	5	300.00	1,500.00
Actuarial Consulting	Meriter - June 17, 2013	15	300.00	4,500.00
Actuarial Consulting	Meriter - June 18, 2013	18	300.00	5,400.00
Actuarial Consulting	Meriter - June 19, 2013	18	300.00	5,400.00
Actuarial Consulting	Meriter - June 20, 2013	18	300.00	5,400.00
Actuarial Consulting	Meriter - June 21, 2013	15	300.00	4,500.00
Actuarial Consulting	Meriter - June 22, 2013	15	300.00	4,500.00
Actuarial Consulting	Meriter - June 23, 2013	18	300.00	5,400.00
Actuarial Consulting	Meriter - June 24, 2013	18	300.00	5,400.00
Actuarial Consulting	Meriter - June 25, 2013	18	300.00	5,400.00
Actuarial Consulting	Meriter - June 26, 2013	18	300.00	5,400.00
Actuarial Consulting	Meriter - June 27, 2013	21	300.00	6,300.00
Actuarial Consulting	Meriter - June 28, 2013	10	300.00	3,000.00
Actuarial Consulting	Meriter - June 29, 2013	13	300.00	3,900.00
Actuarial Consulting	Meriter - June 30, 2013	14	300.00	4,200.00
Travel	Meriter - June 18-27, 2013 - Travel	1	5,400.00	5,400.00
			<b>Total</b>	\$108,600.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
7/23/2013	1358

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
06/01/13	Emails/call w EG re depo prep, examinations	4	300.00	1,200.00
06/04/13	Call w EG re depo prep, examinations; continue Meriter Fact Timeline review	10	300.00	3,000.00
06/05/13	Emails/call w EG re discovery document analysis, damages questions, depo prep, Lyster depo examination	9	300.00	2,700.00
06/06/13	Reviewed/emails/call w EG re depo examinations, data questions, damages, depo prep	12	300.00	3,600.00
06/07/13	Emails/call w EG re Lyster, Pearson, Weston depo prep	12	300.00	3,600.00
06/08/13	Emails/call w EG re depo prep, examinations	4	300.00	1,200.00
06/09/13	Emails w EG re Lyster depo examination; reviewed discovery docs	12	300.00	3,600.00
06/10/13	Reviewed/edited/revised Lyster depo examination, damages questions, depo prep, continued Meriter Fact Timeline review	8	300.00	2,400.00
06/11/13	Reviewed/edited/revised Lyster depo examination, continued Meriter Fact Timeline review	10	300.00	3,000.00
06/12/13	Reviewed/edited/revised Lyster depo examination, continued Meriter Fact Timeline review	11	300.00	3,300.00
06/13/13	Reviewed/edited/revised Lyster depo examination, Plan doc analysis	12	300.00	3,600.00
06/14/13	Reviewed/edited/revised Lyster depo examination, Plan doc analysis	6	300.00	1,800.00
06/16/13	Emails/call w EG re depo examinations, continued Meriter Fact Timeline review	5	300.00	1,500.00
06/17/13	Reviewed/edited/revised Lyster depo examination; reviewed discovery documents; participant benefit calculations	15	300.00	4,500.00
06/18/13	Revised/edited Lyster depo examination, calls/emails w EG and SDC re same	18	300.00	5,400.00
06/19/13	Attended Lyster deposition; reviewed/analyzed Lyster depo results	18	300.00	5,400.00
06/20/13	Emails/calls w EG re Pearson, Morgan, Weston depo examinations; revised/edited same	18	300.00	5,400.00
06/21/13	Reviewed/edited Pearson, Morgan, Weston depo examinations, call w EG re depo prep, document review	15	300.00	4,500.00
06/22/13	Reviewed/edited Pearson, Morgan, Weston depo examinations	15	300.00	4,500.00
06/23/13	Reviewed/edited/commented on Pearson depo examination; call w EG re same	18	300.00	5,400.00
06/24/13	Attended Pearson deposition; discuss depo results w EG and SDC	18	300.00	5,400.00
06/25/13	Attended Morgan Depo; discussed results w EG; Weston depo prep	18	300.00	5,400.00
06/26/13	Reviewed/edited Weston depo examination, discovery document analysis; call w EG re same	18	300.00	5,400.00
06/27/13	Attended Weston deposition; discussed depo results w EG	21	300.00	6,300.00
06/28/13	Emails/call w EG re Pollock, Pahl depo examinations, further discovery document analysis	10	300.00	3,000.00
06/29/13	Reviewed/edited Pahl, Lyster depo examinations, call w EG re same; further discovery document analysis	13	300.00	3,900.00
06/30/13	Reviewed/edited Pahl, Lyster depo examinations, call w EG re same; further discovery document analysis	14	300.00	4,200.00
TRAVEL	June 18-27, 2013			5,400.00

Larry Deutsch's Penguin Consulting & Design

# Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
8/1/2013	1361

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	8/1/2013

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - July 1, 2013	12	300.00	3,600.00
Actuarial Consulting	Meriter - July 2, 2013	12	300.00	3,600.00
Actuarial Consulting	Meriter - July 3, 2013	18	300.00	5,400.00
Actuarial Consulting	Meriter - July 4, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - July 5, 2013	6	300.00	1,800.00
Actuarial Consulting	Meriter - July 6, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - July 7, 2013	6	300.00	1,800.00
Actuarial Consulting	Meriter - July 8, 2013	10	300.00	3,000.00
Actuarial Consulting	Meriter - July 9, 2013	12	300.00	3,600.00
Actuarial Consulting	Meriter - July 10, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - July 11, 2013	10	300.00	3,000.00
Actuarial Consulting	Meriter - July 12, 2013	14	300.00	4,200.00
Actuarial Consulting	Meriter - July 13, 2013	15	300.00	4,500.00
Actuarial Consulting	Meriter - July 14, 2013	17	300.00	5,100.00
Actuarial Consulting	Meriter - July 15, 2013	18	300.00	5,400.00
Actuarial Consulting	Meriter - July 16, 2013	18	300.00	5,400.00
Actuarial Consulting	Meriter - July 17, 2013	18	300.00	5,400.00
Actuarial Consulting	Meriter - July 18, 2013	19	300.00	5,700.00
Actuarial Consulting	Meriter - July 19, 2013	10	300.00	3,000.00
Actuarial Consulting	Meriter - July 20, 2013	6	300.00	1,800.00
Actuarial Consulting	Meriter - July 21, 2013	11	300.00	3,300.00
Actuarial Consulting	Meriter - July 22, 2013	7	300.00	2,100.00
Actuarial Consulting	Meriter - July 23, 2013	5	300.00	1,500.00
Actuarial Consulting	Meriter - July 24, 2013	15	300.00	4,500.00
Actuarial Consulting	Meriter - July 25, 2013	18	300.00	5,400.00
Actuarial Consulting	Meriter - July 27, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - July 28, 2013	11	300.00	3,300.00
Actuarial Consulting	Meriter - July 29, 2013	16	300.00	4,800.00
Actuarial Consulting	Meriter - July 30, 2013	18	300.00	5,400.00
Actuarial Consulting	Meriter - July 31, 2013	16	300.00	4,800.00
Travel	Meriter - July 1-3, 2013 - Travel	1	2,500.00	2,500.00
Travel	Meriter - July 14-18, 2013 - Travel	1	2,000.00	2,000.00
Travel	Meriter - July 24-25, 2013 - Travel	1	2,000.00	2,000.00
Travel	Meriter - July 29-31, 2013 - Travel	1	1,700.00	1,700.00
			<b>Total</b>	<b>\$116,500.00</b>

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
8/1/2013	1361

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
07/01/13	Discovery document analysis, participant benefit calculations; call w EG re discuss Lyster examination	12	300.00	3,600.00
07/02/13	Attended Lyster; deposition; discussed depo results w EG/SDC	12	300.00	3,600.00
07/03/13	Attended Pahl deposition; discussed depo results w EG/SDC	18	300.00	5,400.00
07/04/13	Emails/call w EG re depo strategy, Strope/Enderle depo examinations	3	300.00	900.00
07/05/13	Reviewed/analyzed/commented on Strope, Enderle depo examinations	6	300.00	1,800.00
07/06/13	Call w EG re Strope, Enderle depo prep, discovery document analysis	4	300.00	1,200.00
07/07/13	Emails w EG re Strope, Enderle depo prep, discovery document analysis	6	300.00	1,800.00
07/08/13	Emails w EG re Strope, Enderle depo prep, discovery document analysis	10	300.00	3,000.00
07/09/13	Emails w EG re Strope, Enderle depo prep, discovery document analysis	12	300.00	3,600.00
07/10/13	Emails/call w EG re Strope/Enderle examinations, participant benefit calculations	8	300.00	2,400.00
07/11/13	Call w EG re participant benefit calculations, grandfather benefit, Strope/Enderle depo examinations, damages questions	10	300.00	3,000.00
07/12/13	Analyzed/calculated grandfather benefit, reviewed/edited Strope/Enderle depo examinations, discovery document analysis	14	300.00	4,200.00
07/13/13	Reviewed grandfather benefit calculations, damages questions, emails w EG re Hoffner depo prep, Strope/Enderle depo examinations	15	300.00	4,500.00
07/14/13	Emails/call w EG re Early Retirement Subsidy; Participant benefits calculations, edited Strope/Enderle depo examinations	17	300.00	5,100.00
07/15/13	Attended Strope deposition; discussed depo results w EG/SDC	18	300.00	5,400.00
07/16/13	Attended Strope deposition; discussed depo results w EG/SDC; discussed Enderle depo examination w EG/SDC	18	300.00	5,400.00
07/17/13	Attended Enderle deposition; edits/discussed w EG depo examination	18	300.00	5,400.00
07/18/13	Attended Enderle deposition; discussed depo results w EG	19	300.00	5,700.00
07/19/13	Emails/call w EG re depo examinations, discovery document analysis	10	300.00	3,000.00
07/20/13	Reviewed/edited Potter, Fuss, Hoffner depo examinations, discovery document analysis	6	300.00	1,800.00
07/21/13	Reviewed/edited Potter, Fuss, Hoffner depo examinations, discovery document analysis	11	300.00	3,300.00
07/22/13	Reviewed Arnett/Hansen depo examinations; discovery document analysis	7	300.00	2,100.00
07/23/13	Email/call w EG re Fuss depo examination	5	300.00	1,500.00
07/24/13	Attended Fuss deposition; discussed depo results w EG	15	300.00	4,500.00
07/25/13	Attended Hoffner deposition; discussed depo results w EG/SDC	18	300.00	5,400.00
07/27/13	Reviewed/edited Nick, Morgan depo examinations	8	300.00	2,400.00
07/28/13	Reviewed/edited Nick, Morgan depo examinations; call w EG re same	11	300.00	3,300.00
07/29/13	Reviewed/edited Nick, Morgan depo examinations, discovery document analysis	16	300.00	4,800.00
07/30/13	Attended Nick deposition; discussed Morgan depo examination w EG	18	300.00	5,400.00
07/31/13	Attended Morgan deposition; discussed depo result w EG	16	300.00	4,800.00

Larry Deutsch's Penguin Consulting & Design

# Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
8/1/2013	1361

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
TRAVEL	July 1-3, 2013			2,500.00
TRAVEL	July 14-18, 2013			2,000.00
TRAVEL	July 24-25, 2013			2,000.00
TRAVEL	July 29-31, 2013			1,700.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

## Invoice

Date	Invoice #
9/27/2013	1405

**Bill To**

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Gottesdiener Law Firm, PLLC  
Eli Gottesdiener  
498 7th Street  
Brooklyn, NY 11215

Terms	Due Date
Due on receipt	9/27/2013

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - August 21, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - August 22, 2013	6	300.00	1,800.00
Actuarial Consulting	Meriter - August 23, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - August 24, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - August 25, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - August 26, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - August 27, 2013	3	300.00	900.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
9/27/2013	1405

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
08/21/13	Emails/call w EG re Expert report	3	300.00	900.00
08/22/13	Drafted expert report, continued Meriter Fact Timeline review	6	300.00	1,800.00
08/23/13	Drafted expert report, continued Meriter Fact Timeline review	4	300.00	1,200.00
08/24/13	Emails/call w EG re expert report topics, continued Meriter Fact Timeline review	8	300.00	2,400.00
08/25/13	Drafting expert report	8	300.00	2,400.00
08/26/13	Drafting expert report, discovery document review, continued Meriter Fact Timeline review	3	300.00	900.00
08/27/13	Drafting expert report, discovery document review, continued Meriter Fact Timeline review	3	300.00	900.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

## Invoice

Date	Invoice #
10/1/2013	1406

**Bill To**

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Gottesdiener Law Firm, PLLC  
Eli Gottesdiener  
498 7th Street  
Brooklyn, NY 11215

Terms	Due Date
Due on receipt	10/1/2013

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - September 1, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - September 2, 2013	6	300.00	1,800.00
Actuarial Consulting	Meriter - September 3, 2013	9	300.00	2,700.00
Actuarial Consulting	Meriter - September 4, 2013	10	300.00	3,000.00
Actuarial Consulting	Meriter - September 5, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - September 6, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - September 7, 2013	6	300.00	1,800.00
Actuarial Consulting	Meriter - September 8, 2013	6	300.00	1,800.00
Actuarial Consulting	Meriter - September 10, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - September 11, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - September 12, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - September 13, 2013	5	300.00	1,500.00
Actuarial Consulting	Meriter - September 14, 2013	7	300.00	2,100.00
Actuarial Consulting	Meriter - September 15, 2013	7	300.00	2,100.00
Actuarial Consulting	Meriter - September 16, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - September 17, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - September 18, 2013	5	300.00	1,500.00
Actuarial Consulting	Meriter - September 19, 2013	2	300.00	600.00
Actuarial Consulting	Meriter - September 20, 2013	1	300.00	300.00
Actuarial Consulting	Meriter - September 25, 2013	2	300.00	600.00
Actuarial Consulting	Meriter - September 26, 2013	6	300.00	1,800.00
Actuarial Consulting	Meriter - September 27, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - September 29, 2013	2	300.00	600.00
Actuarial Consulting	Meriter - September 30, 2013	1	300.00	300.00
				<b>Total</b>
				\$36,300.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
10/1/2013	1406

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
09/01/13	Drafting expert report, further discovery document review, continued Meriter Fact Timeline review	4	300.00	1,200.00
09/02/13	Drafting expert report, further discovery document review, continued Meriter Fact Timeline review	6	300.00	1,800.00
09/03/13	Drafting expert report, further discovery document review, continued Meriter Fact Timeline review	9	300.00	2,700.00
09/04/13	Drafting expert report, further discovery document review, continued Meriter Fact Timeline review	10	300.00	3,000.00
09/05/13	Call w EG re Expert Report	4	300.00	1,200.00
09/06/13	Emails/call w EG re Expert Report	4	300.00	1,200.00
09/07/13	Emails/call w EG re Expert Report, further drafting of report	6	300.00	1,800.00
09/08/13	Emails/call w EG re Expert Report	6	300.00	1,800.00
09/10/13	Drafting of expert report; emails w EG re same	3	300.00	900.00
09/11/13	Drafting expert report	3	300.00	900.00
09/12/13	Drafting expert report	8	300.00	2,400.00
09/13/13	Drafting expert report	5	300.00	1,500.00
09/14/13	Drafting expert report	7	300.00	2,100.00
09/15/13	Drafting expert report; email/call w EG re same	7	300.00	2,100.00
09/16/13	Drafting expert report	8	300.00	2,400.00
09/17/13	Drafting expert report; further discovery document analysis/review	8	300.00	2,400.00
09/18/13	Drafting expert report	5	300.00	1,500.00
09/19/13	Drafting expert report	2	300.00	600.00
09/20/13	Drafting expert report; email/call w EG re same	1	300.00	300.00
09/25/13	Drafting expert report; further discovery document analysis/review	2	300.00	600.00
09/26/13	Drafting expert report	6	300.00	1,800.00
09/27/13	Drafting expert report	4	300.00	1,200.00
09/29/13	Drafting expert report	2	300.00	600.00
09/30/13	Drafting expert report; email/call w EG re same	1	300.00	300.00

Larry Deutsch's Penguin Consulting & Design

## Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
12/2/2013	1424

**Bill To**

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Gottesdiener Law Firm, PLLC  
Eli Gottesdiener  
498 7th Street  
Brooklyn, NY 11215

Terms	Due Date
Due on receipt	12/2/2013

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - October 1, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - October 3, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - October 4, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - October 5, 2013	5	300.00	1,500.00
Actuarial Consulting	Meriter - October 6, 2013	6	300.00	1,800.00
Actuarial Consulting	Meriter - October 7, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - October 10, 2013	2	300.00	600.00
Actuarial Consulting	Meriter - October 11, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - October 12, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - October 13, 2013	12	300.00	3,600.00
Actuarial Consulting	Meriter - October 14, 2013	7	300.00	2,100.00
Actuarial Consulting	Meriter - October 25, 2013	5	300.00	1,500.00
Actuarial Consulting	Meriter - October 26, 2013	6	300.00	1,800.00
Actuarial Consulting	Meriter - October 27, 2013	6	300.00	1,800.00
Actuarial Consulting	Meriter - October 28, 2013	6	300.00	1,800.00
Actuarial Consulting	Meriter - October 29, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - October 30, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - October 31, 2013	14	300.00	4,200.00
				<b>Total</b>
				\$35,700.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
12/2/2013	1424

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
10/01/13	Drafted expert report	3	300.00	900.00
10/03/13	Continued drafting expert report; email/call w EG re same	3	300.00	900.00
10/04/13	Continued drafting expert report	8	300.00	2,400.00
10/05/13	Continued drafting expert report; further discovery document analysis/review	5	300.00	1,500.00
10/06/13	Continued drafting expert report	6	300.00	1,800.00
10/07/13	Continued drafting expert report	4	300.00	1,200.00
10/10/13	Continued drafting expert report; further discovery document analysis/review	2	300.00	600.00
10/11/13	Continued drafting expert report	8	300.00	2,400.00
10/12/13	Continued drafting expert report	8	300.00	2,400.00
10/13/13	Continued drafting expert report; emails/call w EG re same	12	300.00	3,600.00
10/14/13	Continued drafting expert report	7	300.00	2,100.00
10/25/13	Continued drafting expert report	5	300.00	1,500.00
10/26/13	Continued drafting expert report; emails/call w EG re same	6	300.00	1,800.00
10/27/13	Continued drafting expert report	6	300.00	1,800.00
10/28/13	Continued drafting expert report	6	300.00	1,800.00
10/29/13	Continued drafting expert report; emails/call w EG re same	8	300.00	2,400.00
10/30/13	Continued drafting expert report	8	300.00	2,400.00
10/31/13	Continued drafting expert report; emails/call w EG re same	14	300.00	4,200.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
12/3/2013	1428

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	12/3/2013

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - November 1, 2013	14	300.00	4,200.00
Actuarial Consulting	Meriter - November 2, 2013	5	300.00	1,500.00
Actuarial Consulting	Meriter - November 3, 2013	7	300.00	2,100.00
Actuarial Consulting	Meriter - November 4, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - November 5, 2013	14	300.00	4,200.00
Actuarial Consulting	Meriter - November 6, 2013	14	300.00	4,200.00
Actuarial Consulting	Meriter - November 7, 2013	13	300.00	3,900.00
Actuarial Consulting	Meriter - November 8, 2013	14	300.00	4,200.00
Actuarial Consulting	Meriter - November 9, 2013	14	300.00	4,200.00
Actuarial Consulting	Meriter - November 10, 2013	12	300.00	3,600.00
Actuarial Consulting	Meriter - November 11, 2013	15	300.00	4,500.00
Actuarial Consulting	Meriter - November 12, 2013	14	300.00	4,200.00
Actuarial Consulting	Meriter - November 13, 2013	14	300.00	4,200.00
Actuarial Consulting	Meriter - November 14, 2013	14	300.00	4,200.00
Actuarial Consulting	Meriter - November 15, 2013	14	300.00	4,200.00
Actuarial Consulting	Meriter - November 19, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - November 20, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - November 21, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - November 22, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - November 23, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - November 24, 2013	6	300.00	1,800.00
Actuarial Consulting	Meriter - November 25, 2013	9	300.00	2,700.00
Actuarial Consulting	Meriter - November 26, 2013	10	300.00	3,000.00
Actuarial Consulting	Meriter - November 27, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - November 28, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - November 29, 2013	3	300.00	900.00

**Total**

\$75,600.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
12/3/2013	1428

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
11/01/13	Continued drafting expert report	14	300.00	4,200.00
11/02/13	Continued drafting expert report; call w EG re damages spreadsheet	5	300.00	1,500.00
11/03/13	Continued drafting expert report; reviewed/analyzed damages spreadsheet	7	300.00	2,100.00
11/04/13	Continued drafting expert report; review/analyze damages spreadsheet	8	300.00	2,400.00
11/05/13	Continued drafting expert report; call w EG re damages spreadsheet	14	300.00	4,200.00
11/06/13	Continued drafting expert report	14	300.00	4,200.00
11/07/13	Continued drafting expert report; further discovery document analysis/review	13	300.00	3,900.00
11/08/13	Continued drafting expert report	14	300.00	4,200.00
11/09/13	Continued drafting expert report; email/call w EG re same	14	300.00	4,200.00
11/10/13	Continued drafting expert report	12	300.00	3,600.00
11/11/13	Continued drafting expert report	15	300.00	4,500.00
11/12/13	Call w AH re expert report; Continued drafting expert report	14	300.00	4,200.00
11/13/13	Continued drafting expert report; emails/call w EG re same	14	300.00	4,200.00
11/14/13	Continued drafting expert report; emails/call w EG re same	14	300.00	4,200.00
11/15/13	Call w EG re expert report; reviewed Ds' email encl Kleimann and Sher reports; continued drafting expert report	14	300.00	4,200.00
11/19/13	Emails/call w EG re Kleimann Report analysis	4	300.00	1,200.00
11/20/13	Emails/call w EG re Kleimann Report analysis, Rebuttal strategy	4	300.00	1,200.00
11/21/13	Emails/call w EG re Rebuttal report, Kleimann/Sher reports analysis	3	300.00	900.00
11/22/13	Continued drafting Rebuttal report, Kleimann/Sher reports analysis	8	300.00	2,400.00
11/23/13	Continued drafting Rebuttal report; emails w EG re same	8	300.00	2,400.00
11/24/13	Continued drafting Rebuttal report; emails w EG re same	6	300.00	1,800.00
11/25/13	Continued drafting Rebuttal report; emails w EG re same	9	300.00	2,700.00
11/26/13	Continued drafting Rebuttal report; emails/call w EG re same	10	300.00	3,000.00
11/27/13	Continued drafting Rebuttal report; emails/call w EG re same	8	300.00	2,400.00
11/28/13	Continued drafting Rebuttal report; emails w EG re same	3	300.00	900.00
11/29/13	Continued drafting Rebuttal Report	3	300.00	900.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

**Invoice**

Date	Invoice #
3/4/2014	1434

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	3/4/2014

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - December 1, 2013	3	300.00	900.00
Actuarial Consulting	Meriter - December 2, 2013	10	300.00	3,000.00
Actuarial Consulting	Meriter - December 3, 2013	12	300.00	3,600.00
Actuarial Consulting	Meriter - December 4, 2013	10	300.00	3,000.00
Actuarial Consulting	Meriter - December 5, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - December 6, 2013	12	300.00	3,600.00
Actuarial Consulting	Meriter - December 7, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - December 9, 2013	8	300.00	2,400.00
Actuarial Consulting	Meriter - December 10, 2013	15	300.00	4,500.00
Actuarial Consulting	Meriter - December 11, 2013	15	300.00	4,500.00
Actuarial Consulting	Meriter - December 12, 2013	13	300.00	3,900.00
Actuarial Consulting	Meriter - December 13, 2013	14	300.00	4,200.00
Actuarial Consulting	Meriter - December 16, 2013	7	300.00	2,100.00
Actuarial Consulting	Meriter - December 18, 2013	9	300.00	2,700.00
Actuarial Consulting	Meriter - December 19, 2013	6	300.00	1,800.00
Actuarial Consulting	Meriter - December 20, 2013	7	300.00	2,100.00
Actuarial Consulting	Meriter - December 21, 2013	9	300.00	2,700.00
Actuarial Consulting	Meriter - December 22, 2013	4	300.00	1,200.00
Actuarial Consulting	Meriter - December 26, 2013	6	300.00	1,800.00
		<b>Total</b>		\$51,600.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
3/4/2014	1434

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
12/01/13	Continued drafting Rebuttal Report	3	300.00	900.00
12/02/13	Continued drafting Rebuttal report; emails/call w EG re same	10	300.00	3,000.00
12/03/13	Continued drafting Rebuttal report; emails/call w EG re same	12	300.00	3,600.00
12/04/13	Continued drafting Rebuttal report; emails/call w EG re same	10	300.00	3,000.00
12/05/13	Continued drafting Rebuttal Report	8	300.00	2,400.00
12/06/13	Continued drafting Rebuttal report; emails w EG re same	12	300.00	3,600.00
12/07/13	Continued drafting Rebuttal Report	4	300.00	1,200.00
12/09/13	Continued drafting Rebuttal Report	8	300.00	2,400.00
12/10/13	Continued drafting Rebuttal report; emails/call w EG re same	15	300.00	4,500.00
12/11/13	Continued drafting Rebuttal Report	15	300.00	4,500.00
12/12/13	Continued drafting Rebuttal report; emails w EG re same	13	300.00	3,900.00
12/13/13	Finalize Rebuttal report; emails/call w EG re same	14	300.00	4,200.00
12/16/13	Emails/call w EG re Sher rebuttal report; analyze same	7	300.00	2,100.00
12/18/13	Reviewed/analyzed Sher rebuttal report; call w EG re same	9	300.00	2,700.00
12/19/13	Reviewed/analyzed Sher rebuttal report; email w EG re same	6	300.00	1,800.00
12/20/13	Call w EG re Sher rebuttal report review/analysis	7	300.00	2,100.00
12/21/13	Reviewed/analyzed Sher rebuttal report; emails w EG re same	9	300.00	2,700.00
12/22/13	Reviewed/analyzed Sher rebuttal report	4	300.00	1,200.00
12/26/13	Call w EG re Sher rebuttal report review/analysis	6	300.00	1,800.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
3/5/2014	1438

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	3/5/2014

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - January 7, 2014	1	300.00	300.00
Actuarial Consulting	Meriter - January 9, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - January 10, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - January 11, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - January 12, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - January 13, 2014	11	300.00	3,300.00
Actuarial Consulting	Meriter - January 14, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - January 15, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - January 16, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - January 17, 2014	11	300.00	3,300.00
Actuarial Consulting	Meriter - January 18, 2014	11	300.00	3,300.00
Actuarial Consulting	Meriter - January 19, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - January 20, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - January 21, 2014	13	300.00	3,900.00
Actuarial Consulting	Meriter - January 22, 2014	14	300.00	4,200.00
Actuarial Consulting	Meriter - January 23, 2014	15	300.00	4,500.00
Actuarial Consulting	Meriter - January 24, 2014	7	300.00	2,100.00
Actuarial Consulting	Meriter - January 26, 2014	5	300.00	1,500.00
Actuarial Consulting	Meriter - January 27, 2014	7	300.00	2,100.00
Actuarial Consulting	Meriter - January 28, 2014	7	300.00	2,100.00
Actuarial Consulting	Meriter - January 29, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - January 30, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - January 31, 2014	8	300.00	2,400.00
			<b>Total</b>	\$67,200.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
3/5/2014	1438

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
01/07/14	Continued Sher rebuttal report review/analysis	1	300.00	300.00
01/09/14	Call w EG re Motion for Summary Judgment ("MSJ")	8	300.00	2,400.00
01/10/14	Call w EG re MSJ	10	300.00	3,000.00
01/11/14	Reviewed/edited MSJ outline; call w EG re same	10	300.00	3,000.00
01/12/14	Drafting/editing MSJ	9	300.00	2,700.00
01/13/14	Reviewed/edited/revise/comment on MSJ	11	300.00	3,300.00
01/14/14	Reviewed/edited/revise/comment on MSJ; emails/call w EG re same	12	300.00	3,600.00
01/15/14	Reviewed/edited/revise/comment on MSJ	12	300.00	3,600.00
01/16/14	Reviewed/edited/revise/comment on MSJ	9	300.00	2,700.00
01/17/14	Reviewed/edited/revise/comment on MSJ; emails/call w EG re same	11	300.00	3,300.00
01/18/14	Reviewed/edited/revise/comment on MSJ	11	300.00	3,300.00
01/19/14	Reviewed/edited/revise/comment on MSJ	12	300.00	3,600.00
01/20/14	Reviewed/edited/revise/comment on MSJ; emails/call w EG re same	12	300.00	3,600.00
01/21/14	Reviewed/edited/revise/comment on MSJ	13	300.00	3,900.00
01/22/14	Reviewed/edited/revise/comment on MSJ; emails/call w EG re same	14	300.00	4,200.00
01/23/14	Reviewed/edited/revise/comment on MSJ	15	300.00	4,500.00
01/24/14	Reviewed/edited/revise/comment on MSJ; emails/call w EG re same	7	300.00	2,100.00
01/26/14	Reviewed/edited/revise/comment on MSJ; emails/call w EG re same	5	300.00	1,500.00
01/27/14	Reviewed/edited/revise/comment on MSJ	7	300.00	2,100.00
01/28/14	Reviewed/call w EG re Ds' MSJ analysis	7	300.00	2,100.00
01/29/14	Reviewed/analyzed Ds' MSJ analysis; call w EG re MSJ Opp	8	300.00	2,400.00
01/30/14	Reviewed/call w EG re MSJ Opp, Order, Ds' MTS	12	300.00	3,600.00
01/31/14	Reviewed/edited/revised/commented on Ds' MSJ analysis, MSJ Opp	8	300.00	2,400.00

Larry Deutsch's Penguin Consulting & Design

## Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
4/17/2014	1457

Bill To

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Gottesdiener Law Firm, PLLC  
Eli Gottesdiener  
498 7th Street  
Brooklyn, NY 11215

Terms	Due Date
Due on receipt	4/17/2014

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - February 1, 2014	3	300.00	900.00
Actuarial Consulting	Meriter - February 2, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - February 3, 2014	7	300.00	2,100.00
Actuarial Consulting	Meriter - February 4, 2014	11	300.00	3,300.00
Actuarial Consulting	Meriter - February 5, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - February 6, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - February 7, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - February 8, 2014	5	300.00	1,500.00
Actuarial Consulting	Meriter - February 10, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - February 11, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - February 12, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - February 13, 2014	14	300.00	4,200.00
Actuarial Consulting	Meriter - February 14, 2014	7	300.00	2,100.00
Actuarial Consulting	Meriter - February 17, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - February 18, 2014	3	300.00	900.00
Actuarial Consulting	Meriter - February 27, 2014	6	300.00	1,800.00
Actuarial Consulting	Meriter - February 28, 2014	6	300.00	1,800.00
				<b>Total</b>
				\$41,700.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
4/17/2014	1457

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
02/01/14	Reviewed/edited/revised/commented on Ds' MSJ analysis, MSJ Opp	3	300.00	900.00
02/02/14	Reviewed/edited/revised/commented on Ds' MSJ analysis, MSJ Opp	8	300.00	2,400.00
02/03/14	Reviewed/edited/revised/commented on Ds' MSJ analysis, MSJ Opp	7	300.00	2,100.00
02/04/14	Reviewed/edited/revised/commented on Ds' MSJ analysis, MSJ Opp; email/call w EG re same	11	300.00	3,300.00
02/05/14	Reviewed/edited/revised/commented on Ds' MSJ analysis, MSJ Opp	9	300.00	2,700.00
02/06/14	Reviewed/edited/revised/commented on Ds' MSJ analysis, MSJ Opp; email/call w EG re same	10	300.00	3,000.00
02/07/14	Reviewed/edited/revised/commented on Ds' MSJ analysis, MSJ Opp	8	300.00	2,400.00
02/08/14	Reviewed/edited/revised/commented on Ds' MSJ analysis, MSJ Opp	5	300.00	1,500.00
02/10/14	Reviewed/edited/revised/commented on Ds' MSJ analysis, MSJ Opp	8	300.00	2,400.00
02/11/14	Reviewed/edited/revised/commented on Ds' MSJ analysis, MSJ Opp; email/call w EG re same	12	300.00	3,600.00
02/12/14	Reviewed/edited/revised/commented on Ds' MSJ analysis, MSJ Opp; email/call w EG re same	12	300.00	3,600.00
02/13/14	Reviewed/edited/revised/commented on Ds' MSJ analysis, MSJ Opp; email/call w EG re same	14	300.00	4,200.00
02/14/14	Reviewed/call w EG re MSJ Opp	7	300.00	2,100.00
02/17/14	Reviewed/edited/revised/commented on MSJ Opp; email/call w EG/SDC re same	10	300.00	3,000.00
02/18/14	Reviewed/edited/commented on Ps' Amended Opp to Ds' Partial MSJ	3	300.00	900.00
02/27/14	Reviewed/call w EG re MTS Deutsch testimony, Ds' MSJ Opp	6	300.00	1,800.00
02/28/14	Reviewed/call w EG re MTS Deutsch testimony, Ds' MSJ Opp	6	300.00	1,800.00

Larry Deutsch's Penguin Consulting & Design

# Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
4/17/2014	1461

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	4/17/2014

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - March 1, 2014	7	300.00	2,100.00
Actuarial Consulting	Meriter - March 2, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - March 3, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - March 4, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - March 5, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - March 6, 2014	11	300.00	3,300.00
Actuarial Consulting	Meriter - March 7, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - March 8, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - March 9, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - March 10, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - March 11, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - March 12, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - March 13, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - March 14, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - March 15, 2014	6	300.00	1,800.00
Actuarial Consulting	Meriter - March 16, 2014	7	300.00	2,100.00
Actuarial Consulting	Meriter - March 17, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - March 18, 2014	14	300.00	4,200.00
Actuarial Consulting	Meriter - March 19, 2014	14	300.00	4,200.00
Actuarial Consulting	Meriter - March 20, 2014	14	300.00	4,200.00
Actuarial Consulting	Meriter - March 21, 2014	7	300.00	2,100.00
Actuarial Consulting	Meriter - March 25, 2014	1	300.00	300.00
Actuarial Consulting	Meriter - March 26, 2014	7	300.00	2,100.00
Actuarial Consulting	Meriter - March 27, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - March 28, 2014	7	300.00	2,100.00
Actuarial Consulting	Meriter - March 29, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - March 30, 2014	8	300.00	2,400.00
			<b>Total</b>	<b>\$78,000.00</b>

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
4/17/2014	1461

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
03/01/14	Emails/call w EG re MTS Deutsch Opp	7	300.00	2,100.00
03/02/14	Reviewed/edited MTS Deutsch Opp	8	300.00	2,400.00
03/03/14	Reviewed/edited MTS Deutsch Opp; emails/call w EG re same	12	300.00	3,600.00
03/04/14	Reviewed/edited MTS Deutsch Opp; emails/call w EG re same	12	300.00	3,600.00
03/05/14	Reviewed/edited MTS Deutsch Opp	9	300.00	2,700.00
03/06/14	Reviewed/edited MTS Deutsch Opp; emails/call w EG re MSJ Reply Brief	11	300.00	3,300.00
03/07/14	Reviewed/edited MTS Deutsch Opp, MSJ Reply Brief	12	300.00	3,600.00
03/08/14	Reviewed/edited MTS Deutsch Opp, MSJ Reply Brief, Reply Facts	8	300.00	2,400.00
03/09/14	Reviewed/edited MTS Deutsch Opp, MSJ Reply Brief, Reply Facts	8	300.00	2,400.00
03/10/14	Reviewed/edited MTS Deutsch Opp, MSJ Reply Brief, Reply Facts; call w EG re Damages report	10	300.00	3,000.00
03/11/14	Reviewed/edited MTS Deutsch Opp, MSJ Reply Brief, Reply Facts; email w EG re Damages report	10	300.00	3,000.00
03/12/14	Reviewed/edited MTS Deutsch Opp, MSJ Reply Brief, Reply Facts, drafting Damages report	12	300.00	3,600.00
03/13/14	Reviewed/edited MTS Deutsch Opp, MSJ Reply Brief, Reply Facts, drafting Damages report	12	300.00	3,600.00
03/14/14	Reviewed/edited MTS Deutsch Opp, MSJ Reply Brief, Reply Facts, drafting Damages report	12	300.00	3,600.00
03/15/14	Reviewed/edited MTS Deutsch Opp; call w EG re Damages expert	6	300.00	1,800.00
03/16/14	Reviewed/edited MTS Deutsch Opp, MSJ Reply Brief, Reply Facts, Damages expert report	7	300.00	2,100.00
03/17/14	Drafting Damages expert report; MTS Deutsch Opp, MSJ Reply Brief, Reply Facts, Damages expert report	12	300.00	3,600.00
03/18/14	Reviewed/edited MTS Deutsch Opp, MSJ Reply Brief, Reply Facts; email/calls w EG re same	14	300.00	4,200.00
03/19/14	Reviewed/edited MTS Deutsch Opp, MSJ Reply Brief, Reply Facts; calls w EG re same	14	300.00	4,200.00
03/20/14	Reviewed/edited MTS Deutsch Opp, MSJ Reply Brief, Reply Facts; emails w EG re same	14	300.00	4,200.00
03/21/14	Drafting/call w EG re Damages expert report, MSJ Reply	7	300.00	2,100.00
03/25/14	Call w EG re Damages expert report	1	300.00	300.00
03/26/14	Drafting Damages expert report	7	300.00	2,100.00
03/27/14	Drafting Damages expert report; call w EG re same	8	300.00	2,400.00
03/28/14	Drafting Damages expert report; call w EG re same	7	300.00	2,100.00
03/29/14	Drafting Damages expert report; emails/call w EG re same	12	300.00	3,600.00
03/30/14	Drafting Damages expert report	8	300.00	2,400.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

**Invoice**

Date	Invoice #
6/9/2014	1486

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	6/9/2014

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - April 1, 2014	14	300.00	4,200.00
Actuarial Consulting	Meriter - April 2, 2014	13	300.00	3,900.00
Actuarial Consulting	Meriter - April 3, 2014	11	300.00	3,300.00
Actuarial Consulting	Meriter - April 4, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - April 5, 2014	1	300.00	300.00
Actuarial Consulting	Meriter - April 9, 2014	4	300.00	1,200.00
Actuarial Consulting	Meriter - April 11, 2014	6	300.00	1,800.00
Actuarial Consulting	Meriter - April 12, 2014	4	300.00	1,200.00
Actuarial Consulting	Meriter - April 13, 2014	1	300.00	300.00
Actuarial Consulting	Meriter - April 14, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - April 15, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - April 16, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - April 17, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - April 18, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - April 19, 2014	6	300.00	1,800.00
Actuarial Consulting	Meriter - April 20, 2014	4	300.00	1,200.00
Actuarial Consulting	Meriter - April 21, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - April 22, 2014	7	300.00	2,100.00
Actuarial Consulting	Meriter - April 23, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - April 24, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - April 25, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - April 26, 2014	7	300.00	2,100.00
Actuarial Consulting	Meriter - April 27, 2014	6	300.00	1,800.00
Actuarial Consulting	Meriter - April 28, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - April 29, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - April 30, 2014	11	300.00	3,300.00
			<b>Total</b>	\$63,300.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
6/9/2014	1486

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Hours	Rate	Amount
04/01/14	Drafting Damages expert report; emails/call w EG re same	14	300.00	4,200.00
04/02/14	Drafting Damages expert report; emails/call w EG re same	13	300.00	3,900.00
04/03/14	Drafting Damages expert report; emails/call w EG re same, damages calculations	11	300.00	3,300.00
04/04/14	Finalized Damages expert report	12	300.00	3,600.00
04/05/14	Call w EG re Damages expert reports revisions	1	300.00	300.00
04/09/14	Calls w EG re Damages expert reports revisions	4	300.00	1,200.00
04/11/14	Call w EG re analysis of MTS Deutsch Damages report, case strategy, damages	6	300.00	1,800.00
04/12/14	Discuss w EG rebuttals to Meriter assertions re Deutsch report	4	300.00	1,200.00
04/13/14	Damages calculations	1	300.00	300.00
04/14/14	Discuss w EG rebuttals to Meriter assertions re Deutsch report	8	300.00	2,400.00
04/15/14	Discuss w EG rebuttals to Meriter assertions re Deutsch report	10	300.00	3,000.00
04/16/14	Emails/call w EG re Ps' Opp to Ds' 2nd MTS Deutsch Report, Preston Declaration	10	300.00	3,000.00
04/17/14	Discuss w EG data issues, damages, further discovery document review/analysis	9	300.00	2,700.00
04/18/14	Discuss w EG rebuttals to Meriter assertions re Deutsch report	9	300.00	2,700.00
04/19/14	Discuss w EG rebuttals to Meriter assertions re Deutsch report	6	300.00	1,800.00
04/20/14	Discuss w EG data issues, damages, further discovery doc review/analysis	4	300.00	1,200.00
04/21/14	Email/call w EG re Principal discovery requests	8	300.00	2,400.00
04/22/14	Revise/edit Joint Report; call w EG re same	7	300.00	2,100.00
04/23/14	Reviewed/edited/revised Joint Report Facts	10	300.00	3,000.00
04/24/14	Emails/calls w EG re settlement letter; revised/edited same; benefit calculations	12	300.00	3,600.00
04/25/14	Emails/calls w EG re settlement letter; revised/edited same; benefit calculations	9	300.00	2,700.00
04/26/14	Emails/calls w EG re settlement letter; revised/edited same; benefit calculations	7	300.00	2,100.00
04/27/14	Emails/calls w EG re settlement letter; revised/edited same; discount chart calculations	6	300.00	1,800.00
04/28/14	Emails/calls w EG re settlement letter; revised/edited same; discount chart calculations	10	300.00	3,000.00
04/29/14	Emails/calls w EG re settlement letter; revised/edited same; discount chart calculations; call w EG re Hoffner depo	9	300.00	2,700.00
04/30/14	Reviewed/analyzed/call w EG re Ds' 1st Set of RFAs	11	300.00	3,300.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

## Invoice

Date	Invoice #
6/10/2014	1487

**Bill To**

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Gottesdiener Law Firm, PLLC  
Eli Gottesdiener  
498 7th Street  
Brooklyn, NY 11215

Terms	Due Date
Due on receipt	6/10/2014

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - May 1, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - May 2, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - May 3, 2014	6	300.00	1,800.00
Actuarial Consulting	Meriter - May 4, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - May 5, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - May 6, 2014	14	300.00	4,200.00
Actuarial Consulting	Meriter - May 7, 2014	14	300.00	4,200.00
Actuarial Consulting	Meriter - May 8, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - May 9, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - May 10, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - May 11, 2014	5	300.00	1,500.00
Actuarial Consulting	Meriter - May 12, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - May 13, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - May 14, 2014	5	300.00	1,500.00
Actuarial Consulting	Meriter - May 15, 2014	7	300.00	2,100.00
Actuarial Consulting	Meriter - May 16, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - May 17, 2014	7	300.00	2,100.00
Actuarial Consulting	Meriter - May 18, 2014	5	300.00	1,500.00
Actuarial Consulting	Meriter - May 19, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - May 20, 2014	11	300.00	3,300.00
Actuarial Consulting	Meriter - May 21, 2014	16	300.00	4,800.00
Actuarial Consulting	Meriter - May 22, 2014	17	300.00	5,100.00
Actuarial Consulting	Meriter - May 23, 2014	16	300.00	4,800.00
Actuarial Consulting	Meriter - May 24, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - May 25, 2014	4	300.00	1,200.00
Actuarial Consulting	Meriter - May 26, 2014	14	300.00	4,200.00
Actuarial Consulting	Meriter - May 27, 2014	17	300.00	5,100.00
Actuarial Consulting	Meriter - May 28, 2014	17	300.00	5,100.00
Actuarial Consulting	Meriter - May 29, 2014	17	300.00	5,100.00
Actuarial Consulting	Meriter - May 30, 2014	21	300.00	6,300.00
Travel	Meriter - May 21-24, 2014 - Travel		2,450.00	2,450.00
Travel	Meriter - May 26-30, 2014 - Travel		2,700.00	2,700.00
			<b>Total</b>	<b>\$103,550.00</b>

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
6/10/2014	1487

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
05/01/14	Emails/call w EG re Hoffner examination; revised/edited same	8	300.00	2,400.00
05/02/14	Reviewed/analyzed Sher report; emails/calls w EG re same	10	300.00	3,000.00
05/03/14	Emails/call w EG re Hoffner, Godfrey 30(b)(6) depo examinations, reviewed/analyzed Sher Reports	6	300.00	1,800.00
05/04/14	Reviewed/edited Draft Joint Report; call w EG re prep for Kleimann depo	10	300.00	3,000.00
05/05/14	Reviewed/call w EG re corrected expert reports	8	300.00	2,400.00
05/06/14	Reviewed/analyzed/call w EG re Kleimann depo prep, Hoffner, Godfrey 30(b)(6) depo examination; corrected expert reports	14	300.00	4,200.00
05/07/14	Reviewed/analyzed/call w EG re Kleimann depo prep, Hoffner, Godfrey 30(b)(6) depo examination; corrected expert reports	14	300.00	4,200.00
05/08/14	Call w EG re Kleimann depo results; reviewed/analyzed same	10	300.00	3,000.00
05/09/14	Emails/calls w EG re settlement letter; revised/edited same; discount chart calculations	10	300.00	3,000.00
05/10/14	Emails/calls w EG re settlement letter; revised/edited same; discount chart calculations	8	300.00	2,400.00
05/11/14	Revised/edited settlement letter; discount chart calculations	5	300.00	1,500.00
05/12/14	Reviewed/edited Hoffner, Godfrey 30(b)(6), Enderle depo examinations	10	300.00	3,000.00
05/13/14	Sher report review, damages calculations	9	300.00	2,700.00
05/14/14	Sher report critique continued	5	300.00	1,500.00
05/15/14	Reviewed/edited Hoffner, Enderle depo examinations; damages analysis	7	300.00	2,100.00
05/16/14	Reviewed/edited Hoffner, Godfrey 30(b)(6), Enderle depo examinations; damages analysis; call w EG re same	12	300.00	3,600.00
05/17/14	Reviewed/edited Hoffner, Enderle depo examinations; damages analysis	7	300.00	2,100.00
05/18/14	Reviewed/edited Hoffner, Enderle depo examinations; damages analysis	5	300.00	1,500.00
05/19/14	Reviewed/edited Hoffner, Enderle depo examinations; damages analysis	8	300.00	2,400.00
05/20/14	Reviewed/edited Hoffner, Godfrey 30(b)(6), Enderle depo examinations; damages analysis; call w EG re same	11	300.00	3,300.00
05/21/14	Reviewed/edited Hoffner, Godfrey 30(b)(6), Enderle depo examinations	16	300.00	4,800.00
05/22/14	Attended Hoffner, Godfrey 30(b)(6) depo; discuss depo results with EG ; discussed Enderle depo exam with EG	17	300.00	5,100.00
05/23/14	Emails/call w EG/revised/edited settlement letter; discount chart calculations	16	300.00	4,800.00
05/24/14	Revised/edited settlement letter; discount chart calculations	12	300.00	3,600.00
05/25/14	Emails/call w EG re Sher depo examination	4	300.00	1,200.00
05/26/14	Emails/call w EG re Sher depo examination; revised/edited same	14	300.00	4,200.00
05/27/14	Emails/call w EG re Sher depo examination; revised/edited same	17	300.00	5,100.00
05/28/14	Emails/call w EG re Sher depo examination; revised/edited same	17	300.00	5,100.00
05/29/14	Emails/call w EG re Sher depo examination; revised/edited same	17	300.00	5,100.00
05/30/14	Emails/call w EG re Sher depo examination; revised/edited same	21	300.00	6,300.00
TRAVEL	May 21-24, 2014			2,450.00
TRAVEL	May 26-30, 2014			2,700.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
7/31/2014	1527

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	7/31/2014

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - June 1, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - June 4, 2014	4	300.00	1,200.00
Actuarial Consulting	Meriter - June 5, 2014	11	300.00	3,300.00
Actuarial Consulting	Meriter - June 6, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - June 7, 2014	5	300.00	1,500.00
Actuarial Consulting	Meriter - June 8, 2014	4	300.00	1,200.00
Actuarial Consulting	Meriter - June 10, 2014	4	300.00	1,200.00
Actuarial Consulting	Meriter - June 11, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - June 12, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - June 13, 2014	6	300.00	1,800.00
Actuarial Consulting	Meriter - June 14, 2014	4	300.00	1,200.00
Actuarial Consulting	Meriter - June 15, 2014	4	300.00	1,200.00
Actuarial Consulting	Meriter - June 16, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - June 17, 2014	5	300.00	1,500.00
Actuarial Consulting	Meriter - June 18, 2014	14	300.00	4,200.00
Actuarial Consulting	Meriter - June 19, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - June 20, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - June 21, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - June 22, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - June 23, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - June 24, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - June 25, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - June 26, 2014	11	300.00	3,300.00
Actuarial Consulting	Meriter - June 27, 2014	6	300.00	1,800.00
Actuarial Consulting	Meriter - June 28, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - June 29, 2014	4	300.00	1,200.00
			<b>Total</b>	\$60,600.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
7/31/2014	1527

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
06/01/14	Edited/revised settlement letter; call w EG re same	8	300.00	2,400.00
06/04/14	Revised/edited settlement letter; discount chart calculations	4	300.00	1,200.00
06/05/14	Revised/edited settlement letter; discount chart calculations; call w EG re same	11	300.00	3,300.00
06/06/14	Emails/call w EG re settlement letter; benefit/discount calculations	8	300.00	2,400.00
06/07/14	Emails/call w EG re settlement letter, data issues; benefit/discount calculations	5	300.00	1,500.00
06/08/14	Call w EG re damages, data questions, depo transcript errata, settlement data	4	300.00	1,200.00
06/10/14	Call w EG re damages, data questions, depo transcript errata, settlement data	4	300.00	1,200.00
06/11/14	Call w EG re damages, data questions, depo transcript errata, settlement data; further Meriter Timeline review	10	300.00	3,000.00
06/12/14	Emails/call w EG re damages, data questions, Deposition transcript errata, settlement data; further Meriter Timeline review	10	300.00	3,000.00
06/13/14	Call w EG re Ds' Settlement letter; reviewed/analyzed same	6	300.00	1,800.00
06/14/14	Revised/edited settlement letter; discount chart calculations; call w EG re same	4	300.00	1,200.00
06/15/14	Revised/edited settlement letter; discount chart calculations; call w EG re same	4	300.00	1,200.00
06/16/14	Call w EG re damages, data questions, settlement data; further Meriter Timeline review	10	300.00	3,000.00
06/17/14	Emails/call re discount chart, settlement ltr, damages, data questions, settlement data	5	300.00	1,500.00
06/18/14	Revised/edited settlement calculations; emails/call w data issues, damages questions	14	300.00	4,200.00
06/19/14	Emails/call w EG re damages questions, data issues; settlement calculations	10	300.00	3,000.00
06/20/14	Emails/call w EG re damages questions, data issues; settlement calculations	10	300.00	3,000.00
06/21/14	Emails/call w EG re damages questions, data issues; settlement calculations	8	300.00	2,400.00
06/22/14	Emails/call w EG re damages questions, data issues; settlement calculations	10	300.00	3,000.00
06/23/14	Emails/call w EG re settlement letter, damages questions, data issues; settlement calculations	9	300.00	2,700.00
06/24/14	Emails/call w EG re settlement letter, damages questions, data issues; settlement calculations	10	300.00	3,000.00
06/25/14	Emails/call w EG re settlement letter, damages questions, data issues; settlement calculations	8	300.00	2,400.00
06/26/14	Emails/call w EG re settlement letter, damages questions, data issues; settlement calculations	11	300.00	3,300.00
06/27/14	Emails/call w EG re settlement letter, damages questions, data issues; settlement calculations	6	300.00	1,800.00
06/28/14	Emails/call w EG re settlement letter, damages questions, data issues; settlement calculations	9	300.00	2,700.00
06/29/14	Emails/call w EG re settlement letter, damages questions, data issues; settlement calculations	4	300.00	1,200.00

Larry Deutsch's Penguin Consulting & Design

## Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
8/1/2014	1528

Bill To

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Gottesdiener Law Firm, PLLC  
Eli Gottesdiener  
498 7th Street  
Brooklyn, NY 11215

Terms	Due Date
Due on receipt	8/1/2014

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - July 3, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - July 4, 2014	4	300.00	1,200.00
Actuarial Consulting	Meriter - July 7, 2014	4	300.00	1,200.00
Actuarial Consulting	Meriter - July 8, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - July 9, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - July 10, 2014	7	300.00	2,100.00
Actuarial Consulting	Meriter - July 11, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - July 12, 2014	11	300.00	3,300.00
Actuarial Consulting	Meriter - July 13, 2014	11	300.00	3,300.00
Actuarial Consulting	Meriter - July 14, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - July 15, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - July 16, 2014	13	300.00	3,900.00
Actuarial Consulting	Meriter - July 17, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - July 18, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - July 19, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - July 20, 2014	6	300.00	1,800.00
Actuarial Consulting	Meriter - July 21, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - July 22, 2014	1	300.00	300.00
Actuarial Consulting	Meriter - July 23, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - July 24, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - July 25, 2014	1	300.00	300.00
Actuarial Consulting	Meriter - July 31, 2014	5	300.00	1,500.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
8/1/2014	1528

Bill To
Gottesdiener Law Firm, LLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
07/03/14	Emails/call w EG re settlement letter, damages questions, data issues; settlement calculations	10	300.00	3,000.00
07/04/14	Email/call w EG re damage scenarios; settlement calculations	4	300.00	1,200.00
07/07/14	Email/call w EG re damage scenarios, Ps' Rule 54(b) Motion; settlement calculations	4	300.00	1,200.00
07/08/14	Email/call w EG re damage scenarios, participant benefit files; settlement calculations	8	300.00	2,400.00
07/09/14	Email/call w EG re damage scenarios; settlement calculations	8	300.00	2,400.00
07/10/14	Email/call w EG re damage scenarios; settlement calculations	7	300.00	2,100.00
07/11/14	Emails/call w EG re status conference summary, damages scenarios and issues; settlement calculations	10	300.00	3,000.00
07/12/14	Emails/call w EG re damages scenarios, trial topics/overview; settlement calculations	11	300.00	3,300.00
07/13/14	Emails/call w EG re damages scenarios, trial topics/overview; settlement calculations	11	300.00	3,300.00
07/14/14	Emails/call w EG re damages scenarios, trial topics/overview; settlement calculations	12	300.00	3,600.00
07/15/14	Emails/call w EG re damages scenarios, trial topics/overview; settlement calculations	12	300.00	3,600.00
07/16/14	Emails/call w EG re damages scenarios, trial topics/overview; settlement calculations	13	300.00	3,900.00
07/17/14	Emails/call w EG re damages scenarios, trial topics/overview; settlement calculations	9	300.00	2,700.00
07/18/14	Emails/call w EG re damages scenarios, trial topics/overview; settlement calculations	9	300.00	2,700.00
07/19/14	Emails/call w EG re settlement calculations, damages, settlement agreement	9	300.00	2,700.00
07/20/14	Call w EG re settlement calculations, damages, settlement agreement; trial prep, trial topics/examinations/outlines	6	300.00	1,800.00
07/21/14	Emails/call w EG re settlement calculations, damages, settlement agreement, discuss trial testimony	12	300.00	3,600.00
07/22/14	Call w EG re Class Settlement Agreement	1	300.00	300.00
07/23/14	Reviewed Class Settlement Agreement, Plan of Allocation Definitions	8	300.00	2,400.00
07/24/14	Reviewed/edited/commented on Class Settlement Agreement, Plan of Allocation Definitions	9	300.00	2,700.00
07/25/14	Settlement calculations	1	300.00	300.00
07/31/14	Reviewed/edited/commented on Class Settlement Agreement, Plan of Allocation Definitions	5	300.00	1,500.00

Larry Deutsch's Penguin Consulting & Design

## Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
9/15/2014	1551

Bill To

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Gottesdiener Law Firm, PLLC  
Eli Gottesdiener  
498 7th Street  
Brooklyn, NY 11215

Terms	Due Date
Due on receipt	9/15/2014

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - August 1, 2014	2	300.00	600.00
Actuarial Consulting	Meriter - August 12, 2014	4	300.00	1,200.00
Actuarial Consulting	Meriter - August 13, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - August 15, 2014	2	300.00	600.00
Actuarial Consulting	Meriter - August 19, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - August 20, 2014	3	300.00	900.00
Actuarial Consulting	Meriter - August 21, 2014	2	300.00	600.00
Actuarial Consulting	Meriter - August 26, 2014	5	300.00	1,500.00
Actuarial Consulting	Meriter - August 27, 2014	5	300.00	1,500.00
Actuarial Consulting	Meriter - August 28, 2014	1	300.00	300.00
				<b>Total</b>
				\$12,300.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
9/15/2014	1551

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
08/01/14	Reviewed/edited Class Settlement Agreement, Plan of Allocation Definitions	2	300.00	600.00
08/12/14	Reviewed/edited Class Settlement Agreement, Plan of Allocation Definitions	4	300.00	1,200.00
08/13/14	Reviewed/edited Class Settlement Agreement, Plan of Allocation Definitions	9	300.00	2,700.00
08/15/14	Reviewed/edited Class Settlement Agreement, Plan of Allocation Definitions	2	300.00	600.00
08/19/14	Emails/call w EG re Preliminary Approval Mtn, Brief; reviewed/analyzed same	8	300.00	2,400.00
08/20/14	Reviewed/revised/edited Preliminary Approval Mtn, Brief	3	300.00	900.00
08/21/14	Reviewed/revised/edited Preliminary Approval Mtn, Brief	2	300.00	600.00
08/26/14	Reviewed/revised/edited Preliminary Approval Mtn, Brief	5	300.00	1,500.00
08/27/14	Reviewed/revised/edited Preliminary Approval Mtn, Brief	5	300.00	1,500.00
08/28/14	Reviewed/revised/edited Preliminary Approval Mtn, Brief	1	300.00	300.00

Larry Deutsch's Penguin Consulting & Design

## Invoice

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
10/24/2014	1557

**Bill To**

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Gottesdiener Law Firm, PLLC  
Eli Gottesdiener  
498 7th Street  
Brooklyn, NY 11215

Terms	Due Date
Due on receipt	10/24/2014

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - September 1, 2014	4	300.00	1,200.00
Actuarial Consulting	Meriter - September 2, 2014	2	300.00	600.00
Actuarial Consulting	Meriter - September 3, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - September 4, 2014	11	300.00	3,300.00
Actuarial Consulting	Meriter - September 5, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - September 12, 2014	6	300.00	1,800.00
Actuarial Consulting	Meriter - September 13, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - September 14, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - September 15, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - September 16, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - September 17, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - September 18, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - September 19, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - September 20, 2014	5	300.00	1,500.00
Actuarial Consulting	Meriter - September 22, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - September 23, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - September 24, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - September 25, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - September 26, 2014	6	300.00	1,800.00
Actuarial Consulting	Meriter - September 27, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - September 28, 2014	7	300.00	2,100.00
Actuarial Consulting	Meriter - September 29, 2014	5	300.00	1,500.00
Actuarial Consulting	Meriter - September 30, 2014	8	300.00	2,400.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
10/24/2014	1557

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
09/01/14	Reviewed/revised/edited Preliminary Approval Mtn, Brief	4	300.00	1,200.00
09/02/14	Call w EG re damages scenarios	2	300.00	600.00
09/03/14	Emails/call w EG re damages scenarios, revisions to Preliminary Approval Mtn Brief; edited same	8	300.00	2,400.00
09/04/14	Emails/call w EG re damages scenarios, revisions to Preliminary Approval Mtn Brief; reviewed Ds' edits to Class Settlement Agreement	11	300.00	3,300.00
09/05/14	Emails/call w EG re damages scenarios, revisions to Preliminary Approval Mtn Brief; reviewed/commented on Ds' edits to Class Settlement Agreement	12	300.00	3,600.00
09/12/14	Analyzed settlement data spreadsheet; emails w EG re data questions, Deutsch Declaration	6	300.00	1,800.00
09/13/14	Emails/call w EG re settlement calculations, damages, settlement agreement	8	300.00	2,400.00
09/14/14	Reviewed/edited Preliminary Approval Mtn Brief, Notice, Agreement; call w EG re same	8	300.00	2,400.00
09/15/14	Reviewed/edited Preliminary Approval Mtn Brief, Notice, Agreement; call w EG re same	10	300.00	3,000.00
09/16/14	Emails/call w EG re settlement data, data questions; settlement calculations	8	300.00	2,400.00
09/17/14	Emails/call w EG re settlement data, data questions; settlement calculations	8	300.00	2,400.00
09/18/14	Emails/call w EG re settlement data, data questions; settlement calculations	9	300.00	2,700.00
09/19/14	Emails/call w EG re settlement data, data questions; settlement calculations	8	300.00	2,400.00
09/20/14	Emails/call w EG re participant calculations, settlement data, data questions, damages	5	300.00	1,500.00
09/22/14	Emails/call w EG re participant calculations, settlement data, data questions, damages; settlement calculations	8	300.00	2,400.00
09/23/14	Emails/call w EG re participant calculations, settlement data, data questions, damages; settlement calculations	9	300.00	2,700.00
09/24/14	Reviewed Ds' email encl QDRO, Annuitants data lists; call w EG re same; settlement calculations	10	300.00	3,000.00
09/25/14	Emails/call w EG re participant calculations, settlement data, data questions, damages; settlement calculations	9	300.00	2,700.00
09/26/14	Emails/call w EG re participant calculations, settlement data, data questions, damages; settlement calculations	6	300.00	1,800.00
09/27/14	Emails/call w EG re damages, data questions, participant data; settlement calculations	8	300.00	2,400.00
09/28/14	Emails/call w EG re damages, data questions, participant data; settlement calculations	7	300.00	2,100.00
09/29/14	Emails/call w EG re damages, data questions, participant data; settlement calculations	5	300.00	1,500.00
09/30/14	Emails/call w EG re damages, data questions, participant data; settlement calculations	8	300.00	2,400.00

Larry Deutsch's Penguin Consulting & Design

3266 Sol Vista  
Fallbrook, CA 92028

# Invoice

Date	Invoice #
11/3/2014	1575

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Terms	Due Date
Due on receipt	11/3/2014

Item	Description	Qty	Rate	Amount
Actuarial Consulting	Meriter - October 1, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - October 2, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - October 3, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - October 4, 2014	11	300.00	3,300.00
Actuarial Consulting	Meriter - October 5, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - October 6, 2014	11	300.00	3,300.00
Actuarial Consulting	Meriter - October 7, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - October 8, 2014	11	300.00	3,300.00
Actuarial Consulting	Meriter - October 9, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - October 10, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - October 11, 2014	9	300.00	2,700.00
Actuarial Consulting	Meriter - October 12, 2014	13	300.00	3,900.00
Actuarial Consulting	Meriter - October 13, 2014	8	300.00	2,400.00
Actuarial Consulting	Meriter - October 14, 2014	14	300.00	4,200.00
Actuarial Consulting	Meriter - October 15, 2014	11	300.00	3,300.00
Actuarial Consulting	Meriter - October 16, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - October 17, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - October 18, 2014	10	300.00	3,000.00
Actuarial Consulting	Meriter - October 19, 2014	11	300.00	3,300.00
Actuarial Consulting	Meriter - October 20, 2014	12	300.00	3,600.00
Actuarial Consulting	Meriter - October 21, 2014	5	300.00	1,500.00
Actuarial Consulting	Meriter - October 22, 2014	4	300.00	1,200.00
Actuarial Consulting	Meriter - October 23, 2014	1	300.00	300.00
Actuarial Consulting	Meriter - October 24, 2014	3	300.00	900.00
Actuarial Consulting	Meriter - October 28, 2014	1	300.00	300.00

**Total** \$67,800.00

3266 Sol Vista  
Fallbrook, CA 92028

Date	Invoice #
11/3/2014	1575

Bill To
Gottesdiener Law Firm, PLLC Eli Gottesdiener 498 7th Street Brooklyn, NY 11215

Date	Detailed Description	Qty	Rate	Amount
10/01/14	Emails/call w EG re damages, data questions, participant data; calculations	12	300.00	3,600.00
10/02/14	Emails/call w EG re damages, data questions, participant data; calculations	10	300.00	3,000.00
10/03/14	Emails/call w EG re damages, data questions, participant data; calculations	9	300.00	2,700.00
10/04/14	Emails/call w EG re damages, data questions, participant data; calculations	11	300.00	3,300.00
10/05/14	Emails/call w EG re damages, data questions, participant data; calculations	12	300.00	3,600.00
10/06/14	Settlement calculations; emails/call w EG re data issues	11	300.00	3,300.00
10/07/14	Call w SDC re notice logistics, peer review; settlement calculations	9	300.00	2,700.00
10/08/14	Settlement calculations; call w SDC re physicians, data	11	300.00	3,300.00
10/09/14	Settlement calculations; call w SDC re data	9	300.00	2,700.00
10/10/14	Call w SDC re resolving data issues including locating missing annuitants, Ds' email re data, benefit file, rehires	10	300.00	3,000.00
10/11/14	Call w SDC re annuitant data, register/benefit files; settlement calculations	9	300.00	2,700.00
10/12/14	Call w SDC re various related data issues including records with limited/no data; settlement calculations	13	300.00	3,900.00
10/13/14	Call w SDC re data issues including QDROs, identifying additional deaths in data, interpreting settlement agreement for alternate payees; settlement calculations	8	300.00	2,400.00
10/14/14	Call w SDC re various data cleanup projects including record removals; reviewed defense counsel email, call w SDC re same; settlement calculations	14	300.00	4,200.00
10/15/14	Call w SDC re reconciliation, formula errors in spreadsheet, motion for extension re mailing class notices; reviewed Ds' email re QDRO/annuitants	11	300.00	3,300.00
10/16/14	Prepared death list, updated class member list, sent to SDC; call w SDC re possible add'l data requests from Ds, rehires; settlement calculations	10	300.00	3,000.00
10/17/14	Settlement calculations; call w SDC re QDROs/Alt Payee issues, expense assumption	10	300.00	3,000.00
10/18/14	Settlement calculations; updated death list and names/addresses of class list; reviewed annuitant list sent by SDC	10	300.00	3,000.00
10/19/14	Call w SDC re annuitants, data questions; reconciliation calculation spreadsheet; settlement calculations	11	300.00	3,300.00
10/20/14	Settlement calculations; named plaintiff calculations; QDRO/Alt Payee calculations	12	300.00	3,600.00
10/21/14	Settlement calculations; emails/call w SDC re QDRO/Alt Payee calculations	5	300.00	1,500.00
10/22/14	Settlement calculations; emails/call w SDC re data fixes	4	300.00	1,200.00
10/23/14	Call w SDC re annuitant questions	1	300.00	300.00
10/24/14	Call w SDC re 2 records, handling data updates, changes to overall macro figures in Meriter	3	300.00	900.00
10/28/14	Email w SDC re calculation confirmation	1	300.00	300.00

**Trailcrest Capital Advisors, LLC**



Trailcrest Capital Advisors, LLC  
6781 Nautique Circle, Larkspur, CO 80118  
(719) 216-3188 cmaxam@trailcrestcapital.com

October 7, 2010

Eli Gottesdiener  
Gottesdiener Law Firm, PLLC  
498 7th Street  
Brooklyn, NY 11215

Consulting Fees June-Sept 2010

7/30/2010 | 4.67 | Meriter

Rate	300.00

Total Due	\$ 17,985
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Trailcrest Capital Advisors, LLC  
6781 Nautique Circle, Larkspur, CO 80118  
(719) 216-3188 cmaxam@trailcrestcapital.com

March 29, 2011

Eli Gottesdiener  
Gottesdiener Law Firm, PLLC  
498 7th Street  
Brooklyn, NY 11215

Consulting Fees February, 2011

2/14/2011	1.00	Meriter
2/15/2011	2.00	Meriter
Rate	\$300	



Trailcrest Capital Advisors, LLC  
6781 Nautique Circle, Larkspur, CO 80118  
(719) 216-3188 cmaxam@trailcrestcapital.com

May 9, 2011

Eli Gottesdiener  
Gottesdiener Law Firm, PLLC  
498 7th Street  
Brooklyn, NY 11215

Consulting Fees March/April, 2011

4/7/2011	4.88	Meriter
4/8/2011	1.75	Meriter
1/0/1900	0.58	Meriter
1/0/1900	0.22	Meriter

Rate	\$300



Trailcrest Capital Advisors, LLC  
6781 Nautique Circle, Larkspur, CO 80118  
(719) 216-3188 cmaxam@trailcrestcapital.com

November 8, 2011

Eli Gottesdiener  
Gottesdiener Law Firm, PLLC  
498 7th Street  
Brooklyn, NY 11215

Consulting Fees September

9/19/2011	1.00	Meriter
9/20/2011	2.77	Meriter
9/21/2011	5.42	Meriter

Total Hrs 9.18  
Rate \$ 300

Total Due \$ 2,755.00

Total Due \$ 2,755.00



Trailcrest Capital Advisors, LLC  
6781 Nautique Circle, Larkspur, CO 80118  
(719) 216-3188 cmaxam@trailcrestcapital.com

May 14, 2014

Eli Gottesdiener  
Gottesdiener Law Firm, PLLC  
498 7th Street  
Brooklyn, NY 11215

Consulting Fees March/April 2014

3/15/2014	5.63	Meriter
3/16/2014	1.92	Meriter
3/18/2014	2.00	Meriter
3/19/2014	2.00	Meriter
3/20/2014	7.75	Meriter
3/21/2014	1.50	Meriter
3/22/2014	1.50	Meriter
3/23/2014	1.68	Meriter
3/26/2014	4.17	Meriter
3/27/2014	2.00	Meriter
3/28/2014	4.50	Meriter
3/29/2014	2.83	Meriter
3/30/2014	5.83	Meriter
3/31/2013	3.83	Meriter
4/1/2013	2.00	Meriter
4/2/2013	9.57	Meriter
4/3/2013	16.08	Meriter
4/4/2013	16.33	Meriter
4/9/2014	3.75	Meriter
4/10/2014	1.50	Meriter
4/17/2014	1.67	Meriter
4/18/2014	1.50	Meriter
4/21/2014	4.88	Meriter
4/22/2014	1.73	Meriter
4/28/2014	3.52	Meriter
Total	109.6667	
Rate	\$ 300.00	
Sub-Total	\$ 32,900.00	
Total	\$ 32,900.00	
Total Due	\$ 32,900.00	



Trailcrest Capital Advisors, LLC  
6781 Nautique Circle, Larkspur, CO 80118  
(719) 216-3188 cmaxam@trailcrestcapital.com

August 4, 2014

Eli Gottesdiener  
Gottesdiener Law Firm, PLLC  
498 7th Street  
Brooklyn, NY 11215

Consulting Fees May/June 2014

5/2/2014	4.00	Meriter
5/6/2014	2.50	Meriter
5/7/2014	2.50	Meriter
5/8/2014	1.50	Meriter
5/9/2014	2.50	Meriter
5/10/2014	4.00	Meriter
5/13/2014	3.00	Meriter
5/14/2014	2.25	Meriter
5/15/2014	6.00	Meriter
5/18/2014	10.00	Meriter
5/19/2014	18.00	Meriter
5/20/2014	19.00	Meriter
5/21/2014	20.00	Meriter
6/18/2014	4.50	Meriter
Total	99.75	
Rate	\$ 300.00	
Sub-Total	\$ 29,925.00	
Travel Expenses	\$795.44	
Total	\$ 30,720.44	
Total Due		\$30,720.44